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**Consideration of reports on the work of the Standing Committee
Programme budgets, management, financial control
and administrative oversight**

Internal audit activities in the Office of the United Nations High Commissioner for Refugees for the period from 1 July 2014 to 30 June 2015

Report of the Office of Internal Oversight Services

Summary

This report provides an overview of the internal audit activities undertaken by the Office of Internal Oversight Services (OIOS), in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR), covering the period from 1 July 2014 to 30 June 2015. It is provided pursuant to the decision of the Executive Committee to consider reports relating to programme and administrative oversight during its annual plenary session (A/AC.96/1003, para. 25(1)(f)(vi.)).

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I. Introduction

1. This report provides an overview of the internal audit services rendered by the Office of Internal Oversight Services (OIOS) to the Office of the United Nations High Commissioner for Refugees (UNHCR) during the period from 1 July 2014 to 30 June 2015. It is prepared for consideration during the sixty-sixth session of the Executive Committee of the High Commissioner's Programme, following consultation with the High Commissioner.

2. OIOS provides internal audit services to UNHCR in accordance with:

a. The General Assembly resolutions that pertain to the mandate, functions and operations of OIOS, which include but are not limited to resolutions 48/218B, 54/244, 57/287B, 59/272, 64/263 and 69/253;

b. United Nations Financial Regulation 5.15;

c. Article 12 of the *Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.10)*;

d. Secretary-General's Bulletin ST/SGB/273 on the establishment of the Office of Internal Oversight Services; and

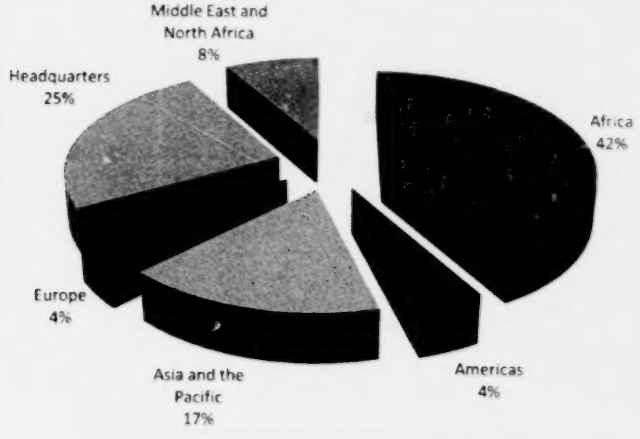
e. The Memorandum of Understanding that defines the responsibilities for the internal audit services that OIOS provides to UNHCR, which was signed on 17 December 2014 by the High Commissioner and the Under-Secretary-General of OIOS.

II. Overview of results

A. Audit coverage and ratings

3. OIOS completed 24 audits during the reporting period (see annexes I and II for the list). Figure 1 shows the audit coverage of assignments by region.

Figure 1 – Reports issued from 1 July 2014 to 30 June 2015 by region

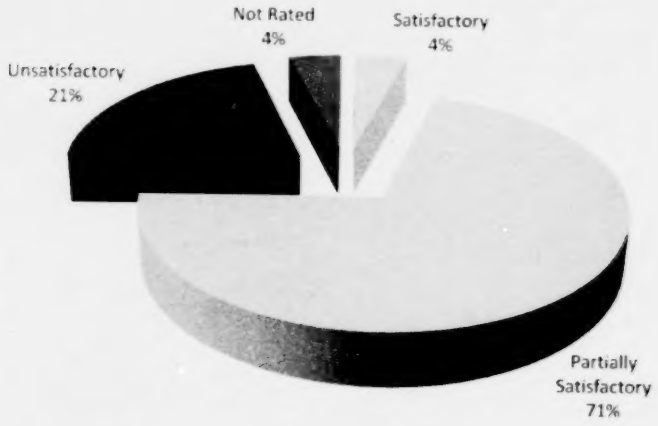


4. The audits were assigned one of the following ratings :

- *A rating of "satisfactory" means that governance, risk management, and control processes are adequately designed and operating effectively to provide reasonable assurance regarding the achievement of control and or business objectives under review.*
- *A rating of "partially satisfactory" means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and or business objectives under review; and*
- *A rating of "unsatisfactory" means that one or more critical and/or pervasive important deficiencies exist in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and / or business objectives under review.*

5. Figure 2 shows the overall distribution of ratings for the 24 audits completed during the reporting period.

Figure 2 – Ratings of reports issued from 1 July 2014 to 30 June 2015



6. The results of the audits are summarized below.

B. Headquarters and information and communications technology

7. OIOS completed six headquarters and information and communications technology (ICT) audits during the reporting period, which are listed in annex I.

8. The reports for these audits included 28 important recommendations.

C. Field operations

9. OIOS completed 18 field operations audits during the reporting period, which are listed in annex II.

10. The reports for these audits included 16 critical and 98 important recommendations. Details of 14 of the critical recommendations are provided below. Details of the other two critical recommendations have been withheld because they contain confidential information.

Audit of UNHCR operations in Turkey

11. *The arrangements for monitoring and reporting on the distribution of core relief items required reinforcement*. The UNHCR Representation in Turkey did not adequately monitor the distribution of core relief items valued at $21.4 million to beneficiaries in refugee camps. Distribution reports were not prepared and signatures of recipients were not systematically collected. The list of authorized personnel in the camp and their specimen signatures were also not maintained for verifying the authenticity of receipts attached to supplier invoices and distribution lists prepared by the officials. OIOS recommended that UNHCR strengthen arrangements for the delivery and distribution of core relief items in the camps by preparing a plan for delivery; obtaining signatures or thumb impressions of beneficiaries as confirmation of the receipt of the items; and requiring partner and UNHCR field teams to prepare core relief item distribution reports, on-site distribution reports and post distribution reports. UNHCR accepted the recommendation and was in the process of taking corrective action.

Audit of UNHCR management of the Sudan Common Humanitarian Pipeline project

12. *Improved project monitoring arrangements were necessary*. The UNHCR Representation in Sudan did not adequately monitor the implementation of shelter activities under the Common Humanitarian Pipeline project. As a result, there was no assurance that project activities were being fully achieved and that project funds were being spent on the intended purposes. UNHCR accepted and implemented an OIOS recommendation to strengthen arrangements for project monitoring by developing a formal plan and procedures for monitoring and by assigning the related responsibilities to a focal point.

Audit of UNHCR Regional Support Hub in Kenya

13. *There was a need to establish work plans for regional specialist staff that address high-risk operational priorities*. The UNHCR Regional Support Hub in Kenya did not adequately consider high-risk operational priorities and under-performance in country offices when determining which support missions to undertake in the region. Furthermore, mission reports were produced for only 96 of the 349 support missions conducted during 2012 and 2013, and the recommendations made in these mission reports were not followed up on to ensure implementation. OIOS recommended that UNHCR establish appropriate procedures to ensure that the work plans of regional specialist staff were focused on high-risk operational priorities and to develop specific mission plans, along with the required travel resources, to address under-performance in the countries in the region. OIOS also recommended that for every support mission, reports should be prepared, reviewed and sent to the respective country representative; and the status of implementation of recommendations contained in the regional officers' mission reports should be systematically monitored. UNHCR accepted the recommendation and was in the process of taking corrective action.

14. *General Service staff were recruited without following competitive procedures*. The UNHCR Regional Support Hub in Kenya did not adequately manage the recruitment processes. There were instances where candidates selected for positions did not meet the vacancy requirements. In another case, an intern was hired immediately following the internship, in violation of the rules. These conditions created a perception of favouritism and may have prevented UNHCR from recruiting the best suitable candidates. OIOS recommended the implementation of procedures to strengthen management oversight of the

recruitment of local staff, including the adoption of transparent and competitive recruitment procedures and the assessment of profiles of applicants against the job requirements. UNHCR took action to implement the recommendation.

15. *Conflict of interest in spouse employment required resolution.* A staff member in the UNHCR Regional Support Hub in Kenya was assigned supervisory duties and approved several travel authorizations for her spouse during 2013. On another occasion, a spouse was on the interview panel while the other spouse was a member of the Regional Appointments Committee for the same recruitment case, resulting in a potential conflict of interest. UNHCR accepted and implemented an OIOS recommendation to introduce a mechanism for enforcing compliance with UNHCR rules on employment of spouses.

16. *There was a lack of transparency and competiveness in the hiring of seconded staff and consultants.* The lack of mechanisms to ensure compliance with the rules, as well as inadequate oversight by the UNHCR Regional Bureau for Africa, resulted in irregularities in the recruitment and retention of seconded staff and consultants in the UNHCR Regional Support Hub in Kenya. For example, seconded staff were not selected competitively, were retained for several years and were paid at a rate contrary to the rules. A consultant was selected without a competitive process and paid above the established maximum rate. These cases of non-compliance with the rules created a perception of favouritism. UNHCR accepted and implemented an OIOS recommendation to establish appropriate management oversight mechanisms to ensure the transparency and competiveness of the processes for hiring seconded staff and consultants.

Audit of UNHCR operations in Mali

17. *Goods and services were not competitively procured.* The UNHCR Representation in Mali procured goods and services without competitive bidding and without issuing purchase orders. It also did not obtain the required approvals from the Regional Committee on Contracts or the Local Committee on Contracts. This occurred because of a lack of expertise and staff experience. UNHCR accepted and implemented the recommendation of OIOS to provide procurement training to supply staff and strengthen oversight by management and the Local Committee on Contracts.

18. *Appropriate arrangements for vendor management needed to be established.* The UNHCR Representation in Mali, due to a lack of experienced staff, did not vet or evaluate its vendors prior to placing them in the vendor database. In addition, vendor files were not adequately maintained and duplicate vendors were recorded in the database. OIOS recommended that duplicate vendors be deactivated and adequate procedures be implemented for vendor management. UNHCR accepted the recommendation and took action to implement it.

19. *Arrangements for the receipt, issuance and distribution of non-food items needed to be strengthened.* Lack of capacity in the UNHCR Representation in Mali as well as inadequate oversight resulted in weaknesses in the management of $1.4 million worth of non-food items received from another UNHCR operation. Items were not recorded in the enterprise resource planning system and there were no supporting documents evidencing their receipt. Returned items were also not warehoused as required. UNHCR accepted and implemented an OIOS recommendation to train staff on warehouse management and to establish adequate controls over the receipt, issuance and distribution of non-food items.

Audit of UNHCR operations in Kenya

20. *Effective arrangements for monitoring the distribution of non-food items were necessary.* The UNHCR Representation in Kenya did not adequately monitor the distribution of core relief items to beneficiaries in refugee camps. Distribution reports were not prepared and signatures of beneficiaries were not collected to evidence the receipt of

core relief items valued at $3.9 million. UNHCR accepted and implemented an OIOS recommendation to introduce appropriate procedures for on-site monitoring, reconciliation of the quantities distributed with those issued from the warehouse, and acknowledgement of receipt of the items by the beneficiaries.

21. *Controls over fuel management needed to be reinforced.* The UNHCR Representation in Kenya did not systematically monitor fuel allocations and fuel consumption to ensure alignment with operational needs. As a result, a discrepancy of 200,000 litres in the fuel stock valued at $170,000 was not followed up on and investigated. UNHCR accepted and implemented the recommendation of OIOS to develop an action plan for strengthening fuel management, including systematically analysing average monthly fuel consumption against standard consumption rates, putting in place an appropriate infrastructure for stock keeping and monitoring the partner in charge of fuel management.

Audit of UNHCR operations in Jordan

22. *Transparent and competitive procurement procedures were not followed.* The UNHCR Representation in Jordan incurred additional costs of $750,000 related to the acquisition of equipment after lower bids from technically qualified vendors were rejected and not adequately disclosed to the Headquarters Committee on Contracts. Furthermore, due to inadequate acquisition planning, the Representation requested a competitive bidding waiver for the procurement of hygiene kits for $150,000 from a sole source, the contract value of which was subsequently increased to $1,891,000, defeating the principle of competitive procurement. The Representation also signed a property lease agreement without the standard termination clause in case of force majeure and incorrectly reimbursed the owner property tax of $84,600, all against the advice of the UNHCR Legal Affairs Service. UNHCR accepted and initiated action to implement the recommendation of OIOS to establish adequate management oversight over procurement and contract management activities.

Audit of UNHCR operations in Rwanda

23. *Delegation of procurement authority to partners was not adequately monitored.* The UNHCR Representation in Rwanda delegated $8.1 million worth of procurement to implementing partners during 2013 and 2014 without following the pre-qualification process and without prior approval of the Local Committee on Contracts. There was also no evidence that the procurement procedures of implementing partners were reviewed by UNHCR. OIOS recommended and UNHCR implemented an action plan to improve arrangements for the review and approval of procurement entrusted to partners by the Implementing Partnership Management Committee and the Head of Office and to monitor the procurement undertaken by partners.

24. *There were inadequacies in oversight over vendor and procurement management.* The Representation recorded all of its 688 vendors in the vendor database without supporting files and documented evidence of their vetting, review and approval. The Representation also prepared purchase orders totalling $1 million after the relevant goods and services were received, and did not enter into contracts for large and complex procurement transactions totalling $600,000. The annual purchasing plan for 2014 was only prepared in April 2014 and lacked timelines for procurement activities. The Local Committee on Contracts did not discharge its responsibilities properly when approving purchases. OIOS recommended that oversight arrangements over procurement management be improved, including implementation of appropriate procedures for vendor registration, maintenance of vendor files, preparation of annual purchasing plans and training of members of the Local Committee on Contracts on their roles and responsibilities. UNHCR accepted this recommendation and took prompt action to implement it.

D. Advisory services

25. During field audits, OIOS provided advice as and when requested by the field offices. OIOS also provided advice to UNHCR's Division of Financial and Administrative Management on the financial procedures for cash-based interventions.

III. Status of implementation of recommendations

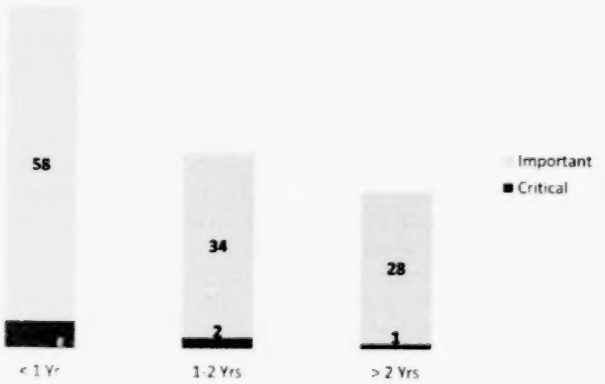
A. Overview of the reporting period

26. OIOS issued 142 recommendations for the 24 audits completed, out of which 126 (89 per cent) were important and 16 (11 per cent) were critical. The breakdown of the recommendations by audit is provided in annexes I and II.

B. Overview of open recommendations

27. At the end of the reporting period, there were 128 recommendations open, of which 120 were considered to be important and 8 were critical. Their ageing is shown in figure 3.

Figure 3 – Age and classification of open recommendations as of 30 June 2015



28. During the reporting period, the number of open recommendations decreased from 175 as at 30 June 2014 to 128 as at 30 June 2015. The UNHCR Independent Audit and Oversight Committee (IAOC) and the UNHCR Internal Compliance and Accountability Committee (ICAC) played important roles in reviewing the implementation of recommendations. This was further supported by the effective work done by the Policy and Audit Coordination Unit of the Division of Financial and Administrative Management in following up on implementation, in coordination with OIOS.

29. A total of 29 open recommendations were over two years old at the end of the reporting period. A list of the audits which were the source of these recommendations is provided in annex III. Thirteen of these recommendations required policy and systems changes for their implementation.

C. Past due critical recommendations

30. Annex IV provides details of the eight critical recommendations, the implementation of which was overdue, together with the last update on the progress made to date. These recommendations were expected to be implemented during 2015.

31. OIOS will follow up with UNHCR management, the ICAC and the IAOC on implementation of these critical recommendations.

D. Overview of closed recommendations

32. During the year, 186 recommendations were closed, out of which 179 were fully implemented. Seven recommendations were closed without implementation because the issues they addressed were overtaken by the passage of time, would be pursued through another existing recommendation and/or were to be reassessed in other planned audits.

IV. Work planning

33. Annual risk-based work plans, covering the period 1 January to 31 December, were prepared for 2014 and 2015 in accordance with OIOS risk assessment and planning processes. The selected assignments were discussed with UNHCR management to validate and confirm the areas identified for audit. OIOS also held discussions with the United Nations Board of Auditors (BOA), the Joint Inspection Unit (JIU), the UNHCR Policy Development and Evaluation Service, and the UNHCR Inspector General's Office (IGO) as a way of minimizing duplication and optimizing oversight coverage of UNHCR activities.

34. The IAOC reviewed the 2015 work planning process and the proposed assignments. The final work plan was endorsed by the High Commissioner and approved by the Under-Secretary-General of OIOS.

35. The status of the engagements in the 2014 and 2015 work plans was reported to UNHCR management on a quarterly basis and was periodically discussed with the IAOC.

V. Staffing and budget resources

A. Staffing

36. OIOS had a total of 22 posts approved and dedicated to UNHCR activities for 2014, and 25 for 2015, as shown in table 1. As at end June 2015, all 25 posts were filled. Based on a risk assessment carried out by OIOS to determine the resources required to implement its annual work plan, the High Commissioner in June 2015 approved one P-3 auditor post to be based in Budapest, Hungary effective 1 January 2016. The resources pertaining to this post will be included in the 2016-2017 budget submitted for the approval of the Executive Committee.

Table 1 – Approved posts for 2014 and 2015

Location	Geneva		Nairobi		Resident Auditors*		Total	
Type of staff/ Year	2014	2015	2014	2015	2014	2015	2014	2015
Professional	9	9	5	6	4	6	18	21
General Service	3	3	1	1	--	--	4	4
Total	**12**	**12**	**6**	**7**	**4**	**6**	**22**	**25**

* Pakistan and Jordan

B. Budget

37. Table 2 shows the budgets provided for internal audit for 2014 and 2015.

Table 2 - Internal audit budgets for 2014 and 2015

Cost category	2014	2015
Staff costs	$4,533,707	$5,035,919
Non-staff	$548,280	$593,226
Total	**$5,081,987**	**$5,629,145**

VI. Cooperation and coordination

A. Independent Audit and Oversight Committee

38. OIOS attended the three IAOC meetings held during the reporting period to discuss work plan implementation and audit process matters. The meetings were considered very useful to assist in aligning the work of OIOS with the needs of UNHCR.

B. Internal Compliance and Accountability Committee

39. OIOS attended the four meetings held by the ICAC during the reporting period. The issues discussed included: cross-cutting and recurrent audit results; ratings of audit results, assessments of recommendations requiring policy and system changes; ageing of recommendations; status of implementation of critical recommendations; the OIOS reporting process; and ways to improve accountability in the organization.

C. UNHCR management

40. OIOS met with the directors of regional bureaux and divisions and representatives throughout the reporting period to discuss the timing, scope and objectives of audit assignments and other audit related matters. OIOS also held meetings with senior management to discuss and resolve issues arising from audits.

D. United Nations oversight bodies

41. OIOS met regularly with the BOA and the JIU to share information and to minimize overlap in oversight activities. OIOS routinely shared work plans with the BOA and the JIU, notified them of audits during the planning stage and provided them with copies of final reports.

E. UNHCR Inspector General's Office

42. OIOS and the IGO met regularly during the reporting period to explore synergies and ways to improve information sharing, especially during the planning and follow-up of assignments. Issues that arose during audits requiring investigation were referred to the IGO Investigation Service for follow-up. With regard to referrals made previously, OIOS periodically followed up with the IGO on the outcome of the referrals.

F. Audit focal point, Policy and Audit Coordination Unit, Division of Financial and Administrative Management

43. The Director of the Division of Financial and Administrative Management was the focal point for OIOS, and regular meetings were held with the Policy and Audit Coordination Unit, under the Director's purview. These meetings dealt with work plan issues, follow-up of responses to audit reports and recommendations, and financial and staff resource issues.

Annex I

Final reports issued from 1 July 2014 to 30 June 2015:
Headquarters and information and communications technology

	Report Number	*Assignment Title*	*Date of Final Report*	*Rating*	*Important Recommendations*	*Critical Recommendations*
1	2014/077	Audit of donor relations and resource mobilization activities of the Office of the United Nations High Commissioner for Refugees	11-Aug-14	Partially Satisfactory	5	-
2	2014/092	Audit of the delegation of authority framework in the Office of the United Nations High Commissioner for Refugees	18-Sep-14	Partially Satisfactory	4	-
3	2014/129	Audit of the management of externally provided information systems services in the Office of the United Nations High Commissioner for Refugees	09-Dec-14	Partially Satisfactory	4	-
4	2014/154	Audit of contract management and vendor performance monitoring in the Office of the United Nations High Commissioner for Refugees	29-Dec-14	Partially Satisfactory	6	-
5	2015/033	Audit of the arrangements for supporting education programmes for refugees in the Office of the United Nations High Commissioner for Refugees	28-Apr-15	Partially Satisfactory	6	-
6	2015/044	Review of recurrent implementing partnership management issues in internal audit reports for the Office of the United Nations High Commissioner for Refugees	26-May-15	Not Rated	3	-
				Total	28	-

Annex II

Final reports issued from 1 July 2014 to 30 June 2015: Field operations

	Report Number	*Assignment Title*	*Date of Final Report*	*Rating*	*Important Recommendations*	*Critical Recommendations*
1	2014/084	Audit of the operations in Côte d'Ivoire for the Office of the United Nations High Commissioner for Refugees	04-Sep-14	Partially Satisfactory	7	-
2	2014/116	Audit of staff safety and security in the Pakistan Representation for the Office of the United Nations High Commissioner for Refugees	28-Nov-14	Satisfactory	5	-
3	2014/149	Audit of the operations in Turkey for the Office of the United Nations High Commissioner for Refugees	22-Dec-14	Unsatisfactory	8	1
4	2014/158	Audit of the management of the Sudan Common Humanitarian Pipeline project by the Office of the United Nations High Commissioner for Refugees	29-Dec-14	Partially Satisfactory	2	1
5	2014/159	Audit of the Regional Support Hub in Kenya for the Office of the United Nations High Commissioner for Refugees	30-Dec-14	Unsatisfactory	6	1
6	2014/160	Audit of the operations in Mauritania for the Office of the United Nations High Commissioner for Refugees	31-Dec-14	Partially Satisfactory	6	-
7	2014/161	Audit of the operations in Mali for the Office of the United Nations High Commissioner for Refugees	31-Dec-14	Unsatisfactory	3	3
8	2015/003	Audit of the operations in Kenya for the Office of the United Nations High Commissioner for Refugees	29-Jan-15	Partially Satisfactory	3	2
9	2015/004	Audit of the participation of the United Nations High Commissioner for Refugees Representation in Pakistan in the implementation of the Refugee Affected and Hosting Areas programme	28-Jan-15	Unsatisfactory	6	2

10	2015/008	Audit of the operations in Burkina Faso for the Office of the United Nations High Commissioner for Refugees	02-Feb-15	Partially Satisfactory	8	-
11	2015/011	Audit of the operations in Colombia for the Office of the United Nations High Commissioner for Refugees	12-Feb-15	Partially Satisfactory	5	-
12	2015/013	Audit of the operations in Eritrea for the Office of the United Nations High Commissioner for Refugees	24-Feb-15	Partially Satisfactory	6	-
13	2015/018	Audit of the operations in Kazakhstan for the Office of the United Nations High Commissioner for Refugees	14-Mar-15	Partially Satisfactory	7	-
14	2015/039	Audit of the operations in Mozambique for the Office of the United Nations High Commissioner for Refugees	19-May-15	Partially Satisfactory	4	-
15	2015/048	Audit of the operations in Chad for the Office of the United Nations High Commissioner for Refugees	11-Jun-15	Partially Satisfactory	8	-
16	2015/049	Audit of the operations in Jordan for the Office of the United Nations High Commissioner for Refugees	12-Jun-15	Unsatisfactory	6	1
17	2015/050	Audit of the operations in Rwanda for the Office of the United Nations High Commissioner for Refugees	12-Jun-15	Partially Satisfactory	5	2
18	2015/059	Audit of the operations in the Philippines for the Office of the United Nations High Commissioner for Refugees	23-Jun-15	Partially Satisfactory	3	-
				Total	98	16

Annex III

Recommendations open for more than two years

Assignment Number	*Assignment Title*	*Report Date*	*Important Recommendations*	*Critical Recommendations*	*Total Recommendations*	*Linked to Policies and System Changes*
AR2005/162/07	Audit of retrenchment benefits for UNHCR implementing partner project personnel	08/05/2006	3	0	3	3
AR2006/161/01	Audit of UNHCR fleet management	06/07/2007	3	0	3	2
AR2007/111/01	Audit of UNHCR operations in Guinea	16/11/2007	1	0	1	-
AR2008/166/01	Audit of information technology security (PeopleSoft applications) at UNHCR	17/10/2008	1	0	1	1
AR2010/111/01	Audit of UNHCR operations in Sierra Leone	26/07/2010	1	0	1	-
AT2010/166/02	Audit of UNHCR Focus system	29/10/2010	1	0	1	-
AR2011/162/01	Audit of UNHCR human resources management functions outposted to the Global Service Centre	27/07/2011	1	0	1	1
AT2011/166/02	Audit of UNHCR arrangements for business continuity and disaster recovery for non-PeopleSoft applications	15/12/2011	1	0	1	-
AT2011/166/03	Post-implementation audit of the UNHCR Performance Appraisal Management System	08/05/2012	2	0	2	-
AR2011/112/03	Audit of UNHCR operations in Djibouti	17/07/2012	2	0	2	-
AR2011/151/01	Audit of UNHCR operations in Ecuador	28/08/2012	1	0	1	1
AR2012/110/01	Audit of UNHCR operations in Burundi	05/12/2012	1	0	1	-
AR2011/111/02	Audit of UNHCR operations in Guinea	18/12/2012	1	0	1	-
AR2011/165/01	Audit of UNHCR private sector fundraising	18/12/2012	3	0	3	3
AR2012/112/03	Audit of UNHCR operations in Ethiopia	25/03/2013	2	1	3	-

AR2012 166 01	Audit of the security of the UNHCR Managing for Systems Resources and People system	25 03 2013	2	0	2	2
AR2012 112 02	Audit of UNHCR operations in Uganda	27 03 2013	1	0	1	1
AR2012 112 01	Audit of programme and financial management of United Nations High Commissioner for Refugees operations in Kenya	29 05 2013	1	0	1	1
Total number of recommendations open for over two years			28	1	29	13

Annex IV

Past due critical recommendations

Assignment Number	*Assignment Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The Office of the High Commissioner should engage the Government of Ethiopia to seek redress for the breaches of the Country Agreement, the Implementing Partner (IP) agreement, and the provisions of the Right of Use Agreements by the Government IP.	In February 2015, UNHCR indicated that of the eight key points of action by the partner, six had been duly addressed and closed. The Representation would continue engaging with the partner to ensure full implementation.	25/03/2013	31/12/2013	30/07/2015
AR2013/141/03	Audit of United Nations High Commissioner for Refugees operations in Afghanistan	The UNHCR Representation in Afghanistan, in conjunction with the Bureau for Asia and the Pacific, should: (i) undertake a review of the project implemented by the partner to ascertain the extent to which project objectives were achieved and whether value for money was obtained; and (ii) review payments made to the partner, in the context of the deliverables actually provided, and recover any payments that are considered to be excessive.	In May 2015, UNHCR stated that the Controller had sent a letter to the partner's Regional Office with a copy to its headquarters with regard to the claimed amount. The partner responded to the letter by email on 7 April 2015 by again objecting to the claim. UNHCR then requested the partner to provide a reply to the Controller's letter by the designated officer in the partner's Headquarters and, in addition, asked the partner to provide clear documentation to substantiate the direct cost charged over and above the budget.	30/05/2014	30/09/2014	30/09/2015
AR2013/166/01	Audit of the planning, delivery and monitoring of information systems services provided by the Division of Information Systems and Telecommunications in the Office of the United Nations High Commissioner for Refugees	The UNHCR Division of Information Systems and Telecommunications should establish governance arrangements for the Connect and Collaborate project that are consistent with UNHCR ICT project management governance policies and practices.	In May 2015, UNHCR indicated that Administrative Instruction on ICT Governance Board was promulgated on 27 March 2015. Action still needs to be taken to establish governance arrangements specifically for the Connect and Collaborate project.	12/06/2014	30/09/2014	Not available

Assignment Number	*Assignment Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
AR2013/121/01	Audit of the operations in Turkey for the Office of the United Nations High Commissioner for Refugees	The UNHCR Representation in Turkey should strengthen arrangements for the delivery and distribution of core relief items in the camps by: (a) preparing a plan for delivery of core relief items in consultation with relevant camp authorities; (b) preparing a list of authorized personnel in the camps and obtaining their specimen signatures for verification of deliveries; (c) arranging for signatures or thumb impressions of beneficiaries to be obtained as confirmation of the receipt of relief items; and (d) requiring the partner and UNHCR field teams to submit core relief items distribution reports, on-site distribution reports and post distribution reports.	In April 2015, UNHCR provided an update on the action underway to fully implement the recommendation.	22/12/2014	31/03/2015	30/07/2015
AR2014/112/01	Audit of the Regional Support Hub in Kenya for the Office of the United Nations High Commissioner for Refugees	The UNHCR Regional Support Hub in Kenya should establish appropriate local procedures to ensure that: (a) the regional officers' work plans are focused on high risk areas and operational priorities and include specific mission plans to the countries in the region together with the required travel resources; (b) for every support mission, a report is prepared, reviewed and sent to the respective country representative; and (c) the status of implementation of	In May 2015, UNHCR stated that local procedures on mission planning, reporting and monitoring and 2015 work plans had been developed. Action was underway to implement the remaining parts of the recommendation.	30/12/2014	31/03/2015	30/07/2015

Assignment Number	*Assignment Title*	*Recommendation*	*Last Update*	*Report Date*	*Target Date*	*New estimated completion date*
		recommendations contained in the regional officers' mission reports is systematically monitored.				
AR2014/131/04	Audit of the operations in Jordan for the Office of the United Nations High Commissioner for Refugees	The UNHCR Representation in Jordan should prepare an annual procurement plan based on an assessment of needs and establish adequate management oversight processes over procurement activities for ensuring full compliance with the UNHCR procurement rules and procedures.	In June 2015, UNHCR stated that the annual procurement plan had been prepared and a Senior Supply Officer had been engaged under a temporary appointment to supervise the procurement activities. In addition, all concerned staff were trained on supply management issues. Action still needed to be taken to ensure that adequate management oversight processes over procurement activities were in place and fully functioning.	12/06/2015	30/06/2015	Not available
AR2014/141/01	Audit of the participation of the United Nations High Commissioner for Refugees Representation in Pakistan in the implementation of the Refugee Affected and Hosting Areas programme	Withheld -Strictly Confidential Report.		28/01/2015	30/06/2015	Not available
AR2014/141/01	Audit of the participation of the United Nations High Commissioner for Refugees Representation in Pakistan in the implementation of the Refugee Affected and Hosting Areas programme	Withheld -Strictly Confidential Report.		28/01/2015	30/06/2015	Not available

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Item (6) of the provisional agenda
Reports relating to programme and administrative oversight and evaluation

Report on activities of the Inspector General's Office

Report of the High Commissioner

Summary

This report covers the work of the Inspector General's Office for the period from July 2014 through June 2015. It is provided pursuant to the decision of the Executive Committee of the High Commissioner's Programme to consider reports relating to programme and administrative oversight and evaluation during its annual plenary session (A/AC.96/1003, para. 25. 1. (f) (vi)). The Executive Committee has further requested that "summary reports covering inquiries and the main categories of investigations, the number of such types of investigation, the average time taken to complete investigations and a description of related disciplinary action" regularly be made available to it (A/AC.96/1021, para. 24 (e)).

GE.15-10863 (E)
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I. Introduction

1. The Inspector General's Office (IGO) has three core functions: inspections of the quality of management of UNHCR operations; investigations of allegations of misconduct by all entities with contractual links to UNHCR; and *ad hoc* inquiries into violent attacks on UNHCR personnel and operations, as well as into other incidents causing major loss or damage to UNHCR's integrity, credibility or assets. This report outlines developments and activities undertaken by the IGO from July 2014 through June 2015.

II. Management strategy

A. In-housing of the internal audit function

2. The process of bringing the internal audit function in-house, which had been put on hold during the course of 2014 due to legal concerns, was indefinitely postponed at the end of the year upon the signing of a revised Memorandum of Understanding between UNHCR and the Office of Internal Oversight Services (OIOS). Strengthening internal oversight in UNHCR has remained a priority for the IGO, which continues to coordinate and work closely with OIOS to ensure a complementary and effective oversight function for UNHCR. This coordination includes coordinating respective mission schedules as well as the conduct of some joint IGO/OIOS inspection missions.

B. Capacity-building: resources allocated to the IGO

3. One of the main challenges confronting the IGO is the need to expand its capacity concurrent with increases in UNHCR's budgets and programmes, in order to provide effective oversight. The IGO is of the view that budgetary increase in the oversight component of the Organization should correspond to increases in the overall budget of the Organization.

4. Mindful of the High Commissioner's decision to limit the creation of positions in Geneva, and in line with a recommendation of the European Anti-Fraud Office's (OLAF) peer review of UNHCR's investigative function, the IGO undertook, as of 2014, to expand its Investigation Service through the creation of positions in two strategic locations, Bangkok and Nairobi. In the latter location, a Senior Oversight Officer (Audit) supports the work of both the Investigation and the Inspection Services. The creation of these out-posted positions has enabled the IGO to increase its capacity and bring its functions closer to field operations.

5. At headquarters, the newly-created position of Senior Strategic and Operational Intelligence Analyst is supporting the professionalization of both Services by, *inter alia*, leading proactive investigations and reinforcing the analysis of recurrent findings and trends from investigations, inspections and management implication reports. Further, the reclassification of one of the Senior Inspection Officer positions to include an audit component has not only enhanced the inspection function, but also provides a dedicated forensic audit capacity to the Investigation Service.

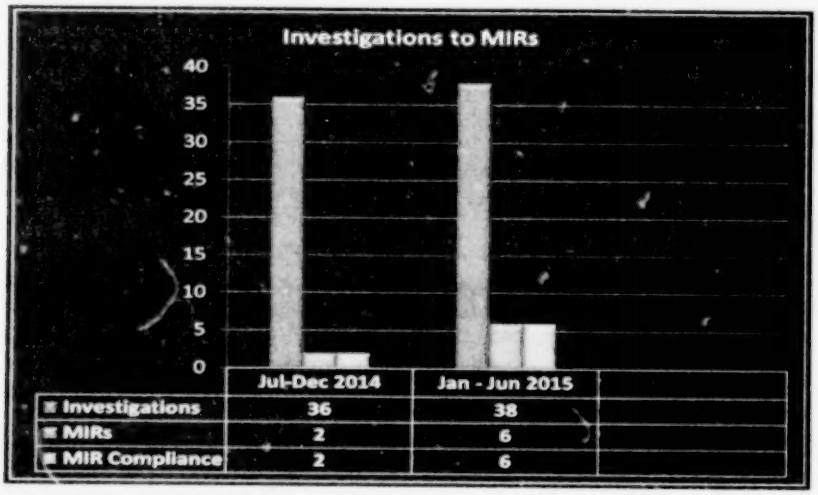
6. With regard to the staffing of the Investigation Service, the OLAF peer review recommended that the service be professionalized and that its capacity be increased to between 10-15 senior investigators. With regard to the first recommendation and following the reclassification or creation of several specialist positions, the Head of Service position has been reclassified as an expert function and will be filled as of 1 September 2015 by a

former Police Commissioner. With regard to the capacity of the Service, it remains in 2015 at a level of seven senior investigators. Only one further senior investigation position has been authorized for 2016, which will bring the number of UNHCR senior investigators to eight in 2016.

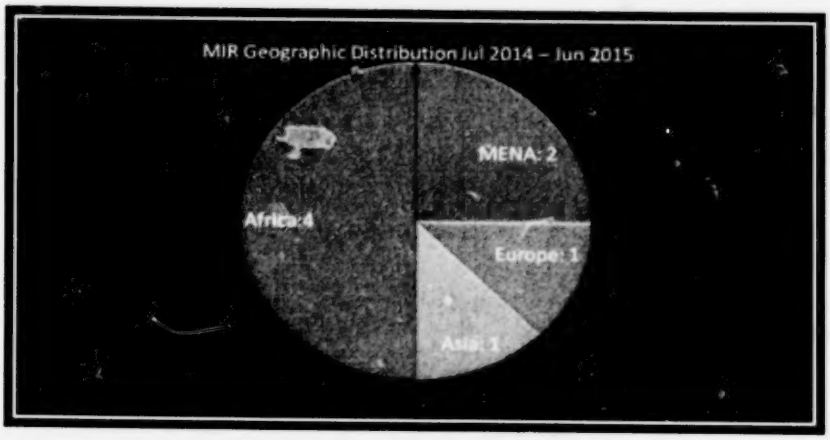
7. This staff shortage, as compared with professionally recognized international standards, continued to limit the ability of the Investigation Service to respond individually and timely to the ever increasing number of complaints and to fully investigate those complaints relating to misconduct that fall within the ambit of the IGO. The Investigation Service was thus compelled, throughout the reporting period, to seek the assistance of external consultants to undertake several critical investigations on behalf of the IGO.

C. Management tools

8. Management implication reports (MIRs) are issued by the Inspector General to the attention of relevant senior managers in order to highlight systemic weaknesses, flaws or policy gaps that have been revealed in the course of investigations, and which may have led to or exacerbated alleged misconduct. MIRs usually contain recommendations to address the concerns raised and include a deadline for compliance.



9. Eight MIRs were issued during the reporting period, addressing subjects that included refugee status determination and resettlement processes; asset and financial management procedures; staff security; and human resources recruiting processes. The compliance rate and feedback from the concerned managers regarding the recommendations of the MIRs was 100 per cent for the reporting period.



D. Inter-agency cooperation

10. The IGO has taken a series of initiatives in the spirit of inter-agency cooperation, notably: (i) undertaking joint inspection missions with the World Food Programme (WFP); (ii) assisting another UN agency with an investigation; (iii) supporting a request from a UN agency to participate in an independent review of its investigative function; and (iv) participating in meetings of the UN Representatives of Investigative Services (UN-RIS).

III. Inspections

A. Inspection missions and reports

11. Since its last report, the IGO has conducted four inspections of UNHCR operations in Ethiopia, Lebanon, Nigeria and Sri Lanka, using multi-functional inspection teams. The IGO conducted two additional inspection exercises: an inspection of the Biometrics Identification System for Food Distribution, conducted jointly with the Office of the Inspector General of WFP, and a compliance mission to Mauritania to follow up on recommendations issued in the 2013 *ad hoc* inspection report. The latter exercise was also conducted in close coordination with WFP. As part of its efforts to ensure synergies with other oversight bodies in UNHCR, the IGO ensured complementarity of its inspection to Ethiopia with the real-time evaluation conducted by the Policy Development and Evaluation Service (PDES) with respect to the South Sudan emergency. In the same vein, the IGO has planned two joint oversight missions (to South Sudan and the Syrian Arab Republic) with the OIOS during the fourth quarter of 2015.

12. During the reporting period, two inspections conducted in 2010 and 2012 were closed. The closure memoranda followed the review of periodic reports of the implementation of inspection recommendations.

B. Inspection methodology

13. With the introduction of an audit specialist in the Service, the IGO has initiated a thorough review of the inspection methodology, building on the revision of inspection tools carried out in previous years as well as international audit standards. The review will take into account a recommendation from the ninth session of the Independent Audit and Oversight Committee (IAOC), which called for more concise inspection reports and greater focus on recommendations with sufficient criticality. The IGO has also looked at the option of commercial audit software, used by several other UN agencies, which, once customized, would support a more systematic and thorough inspection methodology.

14. At the same time, the IGO has established an internal quality assessment tool to obtain feedback from inspected entities on the effectiveness of inspections and their recommendations for an improved inspection methodology. The IGO has recommended the establishment of a corporate, online follow-up mechanism for all oversight functions, bringing the issue to the attention of the Internal Compliance and Accountability Committee (ICAC). In this connection, the IGO has looked at various online tools, notably the one used by the United Nations Joint Inspection Unit (JIU), and has requested the Division of Information Systems and Technology (DIST) to propose a similar tool using readily available software such as SharePoint.

C. Collaboration with the United Nations Joint Inspection Unit

15. The IGO continued to manage UNHCR's compliance and reporting obligations to the JIU by coordinating the provision of inputs from various divisions for all JIU reviews. Furthermore, the IGO reported on 103 outstanding recommendations from JIU reports issued between 2006 and 2013. UNHCR's acceptance rate increased from 75.6 per cent at the end of 2013 to 86.7 per cent at the end of 2014. The rate of fully-implemented recommendations grew from 61 per cent at the end of 2013 to 85.6 per cent at the end of 2014, while implementation is ongoing for 12.7 per cent and not yet started for 1.7 per cent of the accepted recommendations. Overall, UNHCR's rate of compliance remains above the average in the United Nations system.

IV. Investigations

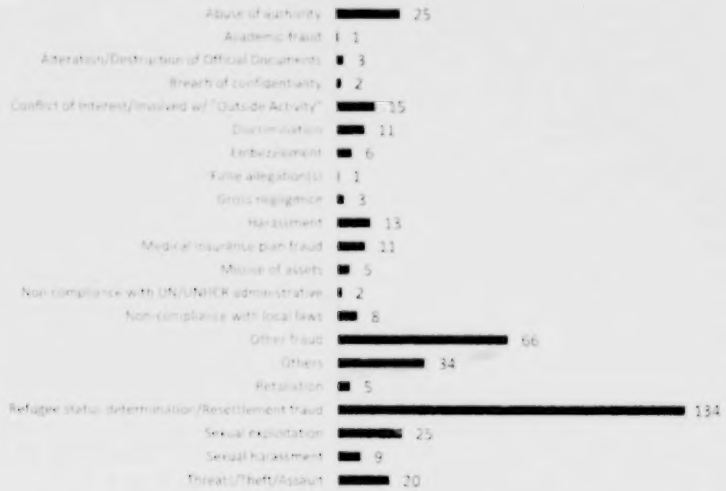
A. Caseload and reporting

16. During the period from 1 July 2014 through 17 June 2015, the IGO registered 1,959 complaints, representing an increase of 24 per cent over the previous reporting period. This sharp increase in the number of complaints received can be explained by a heightened awareness within the organization of the IGO's investigative role, as well as by the increase in UNHCR's budgets, resources and global operations.

17. Of the total number of complaints received, 1,449 related to protection and assistance concerns, while 399 involved allegations of misconduct. The remaining

111 complaints raised matters beyond the remit of the IGO. The breakdown of typology of the 399 complaints of misconduct is set out in the table below.[1]

Number of complaints of misconduct by typology received in the IGO
from 1 July 2014 to 17 June 2015



18. During this period, 75 investigation cases were opened and 77 cases were completed. Thirty-three of these cases resulted in the referral of an investigation report to the Division of Human Resources Management for further action, including possible disciplinary measures.

B. UNHCR and NGO coordination on investigations

19. Three regional investigation workshops – part of a series of workshops aimed at building the capacity of partners to prevent and address misconduct – were held during the reporting period. One was convened in Amman, for NGOs working in the Syrian situation; one in Bangkok, for NGOs working in South and South-East Asian countries; and one in Tunis, for NGOs working in North Africa. Two such workshops previously took place in late 2013 and early 2014, and two more are planned, if resources permit, over the next year.

20. A further initiative, in line with the objectives of the UNHCR/NGO workshops, notably to achieve strengthened accountability and quality of performance on the part of UNHCR's NGO partners, is the NGO Investigation Specialist Roster (NGO-ISR). The NGO-ISR is currently composed of 13 professional and experienced investigation consultants who are available to carry out investigations, at short notice, for NGO partners that lack their own investigative capacity.

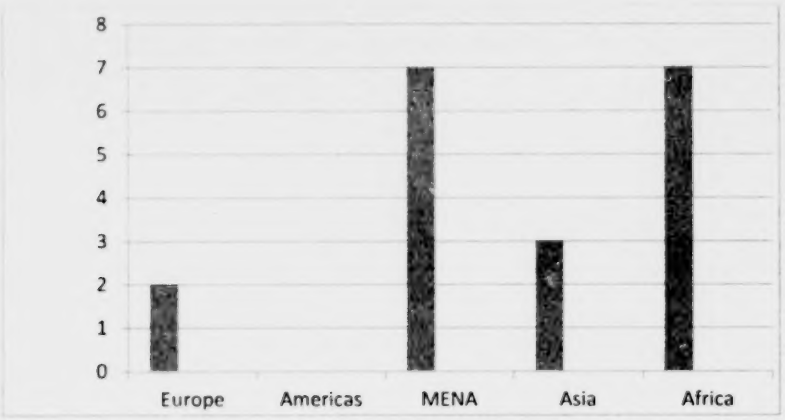
[1] The category "other fraud" includes complaints relating to, inter alia, procurement fraud. The category "others" relates to complaints that fall into areas not captured by the other categories, for example, allegations relating to attitudes of staff or allegations dealing with external interlocutors.

C. Fraud prevention

21. The IGO has taken a number of initiatives, in conjunction with other in-house and external parties, to prevent fraud. In January 2015, a Senior Investigation Specialist participated in a Fraud Prevention Workshop in Budapest, part of a series of workshops and consultations convened by the Division of Financial and Administrative Management (DFAM) in its capacity as Chair of the UNHCR Fraud Prevention Working Group. The IGO also is assisting DFAM in the development of an e-learning programme to improve fraud awareness in UNHCR. A two-day fraud investigation training was organized by the IGO in June 2015 and was attended by participants from nine other UN agencies, as well as UNHCR investigators. Finally, the Investigation Service is working with the Legal Affairs Service and the Supply Management and Logistics Service in order to strengthen the investigations-related clauses in the standard vendor agreement, so as to ensure that all commercial companies that UNHCR transacts with systematically carry out investigations relating to allegations of fraud (or any other form of misconduct), or permit UNHCR to do so on their behalf. These efforts will align the relevant clauses in the vendor agreement with similar provisions in the standard partnership agreement for implementing partners.

D. Missions

22. During the reporting period, 19 investigation missions were undertaken. Cases investigated on mission included serious allegations of sexual exploitation and abuse; financial fraud; refugee status determination and resettlement fraud; and abuse of authority. The geographical breakdown, by regional bureau, is reflected in the chart below.



E. Investigation e-learning programme

23. The Investigation Service launched its e-learning programme in January 2015, responding to multiple queries from staff on the investigation process. Some 720 staff have registered for this course, and 280 have completed it. Feedback has been extremely positive.

V. *Ad hoc* inquiries

24. One *ad hoc* inquiry, relating to living and working conditions for members of the affiliate workforce, was conducted in a country in Africa.

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Reports relating to programme and administrative oversight and evaluation

Report on policy development and evaluation

Report of the High Commissioner

Summary

This report, covering the period from July 2014 through June 2015, is provided pursuant to the decision of the Executive Committee of the High Commissioner's Programme to consider reports relating to programme and administrative oversight and evaluation during its annual plenary session (A/AC.96/1003, para. 25. 1. (f) (vi)).

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I. Introduction

1. UNHCR is committed to ensuring the systematic evaluation and assessment of its policies, programmes, projects, partnerships and practices. At the policy level, responsibility for these functions resides in the Policy Development and Evaluation Service (PDES), working in cooperation with relevant divisions and bureaux.

2. During the period under review, the Office continued to reform its evaluation policy to bring it more into conformity with the standards set by the United Nations Evaluation Group (UNEG). UNHCR has placed particular emphasis on developing evaluation tools and procedures adapted to the often volatile circumstances in which the Office works, as well as on developing methodologies to evaluate the different aspects of UNHCR's protection activities. Through PDES, the Office also facilitated research on relevant issues and encouraged an active exchange of ideas and analysis between UNHCR and its partners. All of these activities were undertaken with the purpose of strengthening UNHCR's ability to fulfil its mandate in an effective and efficient manner.[1]

II. Evaluation policy, capacity and staffing

3. A revised evaluation policy framework, outlining the responsibilities for evaluation across the organization and establishing criteria for the inclusion of programme evaluations in the annual work plan, will be presented to the High Commissioner for final approval in the second half of 2015. Its goal is to ensure that UNHCR's evaluation work is able to address: (i) the scale and complexity of the organization's global responsibilities in the face of changing geo-politics and mega-trends; (ii) the continuing and contemporary challenges of forced displacement, refugee protection and solutions; and (iii) the associated need for operational insights, learning and accountability to match the substantial increase in UNHCR's resources and activities. The revised evaluation policy framework will apply to UNHCR's mandated responsibilities for refugee protection, assistance and the pursuit of solutions; statelessness; and its contributions to the protection and assistance of internally displaced persons (IDPs) within the agreed inter-agency framework.

4. The revised evaluation policy framework will address the key points contained in the review of UNHCR's evaluation capacity conducted by the Office of Internal Oversight Services (OIOS) in 2012 and 2013.[2] It has also been informed by the methodologies, procedures and tools for evaluations that have been developed during the reporting period. It is foreseen that a decentralized evaluation function will be established, taking into account the wide range of situations and contexts in which the Office pursues its mandate. Implementation will first prioritize cooperation between headquarters divisions and bureaus, followed by field operations. These investments have already generated an increase in demand for joint evaluation initiatives, as well as for technical support and guidance in undertaking evaluations from both headquarters and the field.

5. Some progress was made towards strengthening the Office's overall evaluation capacity through increased cooperation on evaluation work between headquarters divisions and bureaux, and with field operations. PDES retained primary responsibility for the development of: evaluation policies in line with international best practices; global and

[1] Unless otherwise indicated, evaluations, reviews and research papers referenced in this document may be accessed at: www.unhcr.org/pages/4a1d28526.html.

[2] Document number E/AC.51/2013/5, available at: https://oios.un.org/.

strategic level evaluation work; quality assurance; refining methodologies, procedures and tools; technical support and capacity building; and dissemination of knowledge, findings and insights from evaluation work.

6. Investment in staff training in evaluation work continued throughout the reporting period. The deployment of a new staff member recruited under the High Commissioner's Capacity Building Initiative is now expected in the last quarter of 2015. It is foreseen that this post will primarily be devoted to supporting the development of decentralized evaluation work at field level through the preparation of training materials and the convening of workshops.

III. Evaluations and reviews

7. During the reporting period, UNHCR undertook a range of evaluations and reviews of policy and programmatic issues relating to emergency response, protection and durable solutions. Increasingly, these evaluations and reviews have made use of independent external expertise. There has been increased investment in quality assurance work with respect to the design of terms of reference, assessment of evidence strength and the review processes for the draft and final reports. UNHCR has also created a "Management response matrix", which requires managers to provide a formal response to the findings of each evaluation and which was designed to fortify the learning and accountability objectives of the evaluation function.

8. In the context of emergency operations, and in line with its internal commitment to assess its response to level-3 emergencies, the Office completed an independent evaluation of its work in Jordan and Lebanon for refugees from the Syrian Arab Republic. UNHCR also undertook evaluations of its response in Cameroon and Chad relating to the crisis in the Central African Republic; and in Ethiopia and Uganda relating to the situation in South Sudan. A key focus of these evaluations was to assess the quality of the impact and UNHCR's performance in coordinating the overall response. In general, the findings were positive, particularly in the light of the fact that UNHCR was required to respond to simultaneous emergencies that unfolded and evolved over the course of the reporting period. These evaluations also provided an opportunity to refine existing approaches to assessing the quality of UNHCR's protection interventions. Some weaknesses were identified in relation to contingency planning and preparedness, site selection, medium-term planning and organization and information management.

9. Following a comprehensive review of UNHCR's role in assisting States with the assumption of responsibility for refugee status determination (RSD), an evaluation of UNHCR's RSD programme in Kenya was released in April 2015. The purpose of the evaluation was to assess the progress of the joint plan devised by UNHCR and the Kenyan authorities to transition to nationally-led and managed asylum processes and institutions. The evaluation found evidence of tangible progress, although indicated that the timeline for the transition should be adjusted. It recommended further investments, in particular in legal processes and safeguards, and that national administrative responsibilities be prioritized and clarified. An important outcome of the evaluation was the development of a user-friendly checklist to guide operations through the key steps required for transition to national asylum systems. UNHCR also completed an evaluation of its programmes to combat xenophobia in South Africa, as well as of the strength of the current UNHCR guidelines on addressing xenophobia. It found that there was room for improvement in both areas and recommended that UNHCR revise its policy guidance on combatting xenophobia for field operations.

10. Following a previous assessment of UNHCR's use of the Central Emergency Reserve Fund (CERF), an evaluation of UNHCR's engagement with the "Delivering As One" (DaO) initiative of the United Nations was completed in early 2015. The evaluation found that there had been modest returns on UNHCR's investment in the DaO process since its inception. It noted some difficulties in adjusting UNHCR's annual planning and reporting cycle to the longer-term requirements and the different results framework operated by DaO.

IV. Research and publications

11. UNHCR continued to support independent research through the "New Issues in Refugee Research" series. Five papers were published during the reporting period on: the rights of displaced Iraqi children in Jordan; a socio-economic review of Japan's resettlement programme; changes to the Croatian asylum system following its accession to the European Union; forced migration and the Myanmar peace process; and the role of religious organizations and institutions in supporting refugee protection. UNHCR also undertook research in conjunction with the Afghanistan Research and Evaluation Unit on the migration of unaccompanied children to Europe, and published a discussion paper on UNHCR's use of incentive payments to refugees.

12. In cooperation with the World Bank's Global Poverty Practice Unit, UNHCR contributed to the design and preparation of a major analytical study of the Syrian refugee population in Jordan and Lebanon during 2014 and 2015. Combining UNHCR's extensive field-generated data with the World Bank's expertise in econometric modelling, the study will provide the first comprehensive analysis of the poverty and welfare of one of the world's largest refugee populations. It is anticipated that the findings will support more cost-effective targeting, inform medium-term planning in key sectors and provide a good evidence base for future policy decisions by governments, donors and humanitarian and development assistance actors.

13. UNHCR also participated in the design and commissioning of a series of studies that will analyse the economic impact of refugee populations on their host communities. It is anticipated that these studies will commence in the last quarter of 2015 and continue throughout 2016. The primary objective is to generate a sound evidence base that will fill gaps in current knowledge about the costs and benefits to local economies and communities of hosting refugee populations.

V. Other activities

14. In 2015, PDES supported the continued implementation of UNHCR's 2009 urban refugee policy through the coordination of the "Building communities of practice for urban refugees" project. This project has included a series of regional interagency workshops and roundtable events in key cities hosting urban refugees, attended by government officials, civil society representatives and partners. UNHCR is compiling the good practices shared during the workshops and the recommendations emanating from the roundtables in a series of reports that will highlight successful activities for providing protection and services to urban refugees, as well key challenges. UNHCR also continued to manage the interactive website, www.urbangoodpractices.org. This is a repository for tools and guidelines, research and multi-media resources on urban refugees, as well as a platform for online modules of the Urban Refugee Learning Programme, which is being translated into Spanish and Arabic.

VI. External relations and inter-agency evaluations

15. As focal point for external and inter-agency reviews and evaluations, PDES coordinated the OIOS evaluation of UNHCR's programmes on durable solutions for refugees.[3] PDES functioned as the liaison for all stakeholders, both internal and external to UNHCR, and acted as the focal point for logistics. UNHCR attended the formal presentation of the OIOS evaluation and responded to questions put by the members of the Committee for Programme Coordination in New York. Additional liaison activities included steering the Multilateral Organization Performance Assessment Network (MOPAN) review of UNHCR through to its conclusion in early 2015.

16. UNHCR participated in the annual meetings of the UNEG and in a number of related working groups. Of particular relevance was the steering group of the inter-agency humanitarian evaluation (IAHE), established under the auspices of the Inter-Agency Standing Committee, as well as the management groups for the inter-agency evaluations of the Central African Republic and South Sudan level-3 emergencies, to which UNHCR contributed financial support. These evaluations were of interest to UNHCR with respect to both the technical and methodological challenges of evaluating collective responses to large-scale emergencies, as well as to assessing UNHCR's responsibilities under the cluster system. They were also complementary to UNHCR's own evaluations of level-3 emergencies in the adjacent countries (see above, para. 8).

[3] Available at: http://www.unhcr.org/5568170d9.html.

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Consideration of reports on the work of the Standing Committee

Report of the sixty-third meeting of the Standing Committee (24-26 June 2015)

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I. Introduction

1. The Chairperson of the Executive Committee, His Excellency Ambassador Pedro Comissário (Mozambique), opened the meeting and extended a special welcome to the newly elected members of the Executive Committee: Armenia, Chad, Georgia and Uruguay, which were elected by the United Nations Economic and Social Council during its Coordination and Management Meeting on 8 April 2015. The Vice-Chairperson, His Excellency Ambassador Carsten Staur (Denmark), chaired the meeting on 25 June. During the meeting, the following countries were admitted as observers: the Dominican Republic, Mali, Myanmar, South Sudan and Zimbabwe.

II. Adoption of the agenda

2. The Committee adopted the agenda for the meeting (EC/66/SC/CRP.9).

III. International protection

3. The Assistant High Commissioner (Protection) provided an overview of the agenda item, citing the growing magnitude of global displacement and the unprecedented protection challenges, including the shrinking of asylum space on all continents, complex maritime movements, willful denial of protection and widespread forced recruitment of children. He called on States to embrace the fundamental values upon which societies were founded, encompassed in the rule of law, in order to respond to such challenges. With respect to mixed maritime movements, he stressed that protection at sea must begin with protection on land and called for collective, far-reaching and comprehensive approaches based on the fundamental principles of humanity, access to asylum, solidarity and respect for human rights. He also emphasized that border security and refugee protection were not mutually exclusive and that measures aimed at deterring people from seeking asylum were ineffective and at variance with international law. The Assistant High Commissioner highlighted the advancements made in protection in UNHCR's operations, including in the areas of child protection and statelessness, but cautioned that resource constraints were making it difficult to achieve results in some situations.

A. Note on international protection

4. The Director of the Division of International Protection presented the note on international protection (EC/66/SC/CRP.10) and its underlying theme of the rule of law. She stressed that rule of law deficits generated displacement and that strengthening the rule of law was vital to addressing the root causes of conflict and lifting obstacles to return. She highlighted a number of positive developments in some countries, including new asylum legislation, the establishment of fair and efficient refugee status determination procedures, measures taken to ensure access to documentation and to justice, and the use of alternatives to detention.

5. The Committee recognized the important role of the rule of law in addressing the root causes of conflict and achieving durable solutions. UNHCR was encouraged to continue its work in helping countries build national protection systems based on the rule of law.

6. Alarm was expressed over the multiple large-scale emergencies and escalating protection risks, including sexual and gender-based violence (SGBV). In the face of these challenges, the system of international protection had to be innovative, dynamic and

capable of harnessing new ideas. A number of delegations expressed support for recent initiatives taken by UNHCR to improve protection outcomes, including alternatives to camps, livelihoods and biometric registration. Current emergencies offered opportunities to explore new forms of protection, such as humanitarian visas and community-based sponsorships.

7. Delegations were concerned that as the number of displaced persons continued to soar, so did the pressure to close borders. In this context, support was reiterated for UNHCR's 10-Point Plan of Action on Refugee Protection and Mixed Migration, which continued to serve as a useful tool for addressing asylum and migration issues. UNHCR was urged to expand efforts to strengthen the capacity of asylum countries by training law enforcement officials and border staff on the identification of persons in need of international protection.

8. The Committee deplored the tragic loss of life as a result of mixed movements by sea. It was emphasized that the number one priority had to be saving lives and that search and rescue operations were not a pull factor. At the same time, protection at sea could not be the responsibility of only a few States. The magnitude of the phenomenon required greater international cooperation, including with countries of origin and transit, to tackle the root causes of mixed flows and fight trafficking and smuggling. UNHCR was encouraged to promote the expanded use of resettlement to address the situation of refugees that were engaging in secondary movements by sea.

9. UNHCR was commended for its engagement in the preparatory process for the 2016 World Humanitarian Summit and its efforts to highlight the centrality of protection and the importance of strengthening collaboration with development actors to achieve solutions to protracted situations. At the same time, the Office was encouraged to underscore in the process the importance of strengthening international solidarity and burden-sharing, including support to host countries. Host countries were commended for opening their borders and observing the principle of non-refoulement, and there was recognition that these countries were struggling to cope and in need of more support. Protecting and assisting the people displaced by the many ongoing conflicts had to be shouldered collectively by the international community.

10. The Committee expressed concern that while displacement was at an all-time high, solutions were at an all-time low. One delegation stressed that the political will of States was key to peace and stability and to achieving solutions. In this regard, States welcomed the theme of root causes chosen for the High Commissioner's 2015 Dialogue on Protection Challenges. Addressing root causes was vital to achieving sustainable solutions.

11. There were numerous calls for strengthening the link between humanitarian and development assistance in countries of origin to promote conditions for voluntary repatriation and reintegration. UNHCR was encouraged to put forward ideas on how to break down the artificial barriers between the two domains and present recommendations based on best practice examples of cooperation with development partners.

12. With respect to the Sahrawi refugees living in the camps near Tindouf, one delegation emphasized the importance of sustainable solutions for the refugees within the framework of the UN peace plan and, in the meantime, the need for continued assistance and protection. Another delegation insisted on the fundamental need for the registration of the population, in line with recent United Nations Security Council resolutions, pending their return, and expressed concern about the diversion of humanitarian aid. One delegation stated that a rigorous system of controls was in place.

13. The Assistant High Commissioner (Protection) expressed appreciation for the support of the Committee and the many useful suggestions from Member States. In response to the numerous updates provided by States on measures being taken to build and

strengthen national asylum systems. he indicated that UNHCR looked forward to supporting these efforts. In response to a question about how to better tackle mixed flows, he emphasized the importance of regional initiatives that were appropriately tailored. In response to a question about restructuring of the Division of International Protection, the Director clarified that UNHCR was working to ensure that it was in a position to meet the extraordinary demands.

B. Update on statelessness

14. Presenting the update on statelessness (EC/66/SC/CRP.11), the Deputy Director of the Division of International Protection responsible for Pillar II (Protection Operational Support) described statelessness as a "glaring anomaly" that today affects at least 10 million people around the globe. With the launch of the campaign to end statelessness within a decade, UNHCR published a global action plan setting out ten actions through which States could resolve existing situations of statelessness and prevent new ones from emerging. The fact that several States had enabled over four million formerly stateless people to acquire nationality in the last decade was testament to what could be achieved. As the lack of birth registration was a factor contributing to childhood statelessness, UNHCR appreciated enhanced efforts by refugee hosting countries to ensure that birth certificates were issued to all refugee newborns.

15. The Committee welcomed the campaign and the Office's pragmatic and operational approach. Despite the significant progress made in accessions to the statelessness conventions, it was regrettable that there had been no recent breakthroughs in resolving situations of statelessness, and it was urged that the issue remain a priority. Concerns were expressed over the continued existence of gender discrimination in nationality laws, despite positive action by a number of countries to make their laws gender-neutral. The arbitrary deprivation of nationality and potential expulsion of stateless persons also emerged as an important issue during the discussion. Delegations emphasized that funding for the statelessness pillar of UNHCR's budget must be appropriately sustained.

16. Several delegations remarked upon the importance of regional collaboration to address statelessness. In this regard, delegations commended the inclusion of statelessness in the "Brazil Declaration and Plan of Action" as well as the "Sharjah Principles"; the adoption of the "Abidjan Declaration of Ministers of ECOWAS Member States on Eradication of Statelessness" at the first regional conference on statelessness in West Africa; and the convening of the First Global Forum on Statelessness.

17. The Deputy Director thanked delegations for highlighting progress in reforming nationality legislation. She reiterated UNHCR's commitment to working with civil society and undertaking participatory assessments. The Assistant High Commissioner assured delegations that addressing statelessness was a priority and that the Office was working to ensure adequate resources.

C. Alternatives to detention

18. The Deputy Director of the Division of International Protection responsible for Pillar I (Policy and Law) presented the conference room paper on alternatives to detention (EC/66/SC/CRP.12). She stressed that research had confirmed that the detention of asylum-seekers and refugees was harmful, costly and less effective than alternatives to detention. There were a number of good State practices in use from which lessons could be drawn.

19. UNHCR's focus on alternatives to detention and its five-year "Global strategy – beyond detention" were welcomed. The need to avoid detention of children was particularly emphasized. One delegation noted efforts being undertaken to minimize reliance on family detention, including through forward-leaning family case management programmes. UNHCR was requested to give further consideration to how States could balance border security concerns in the event of mass influxes, where the use of detention may be necessary, even while alternatives to detention remained the goal. One speaker suggested the need to develop a shared understanding on the meaning of alternatives to detention and to examine which practices were most effective while still protective of fundamental rights.

20. In response, UNHCR noted with appreciation steps taken in some countries to end the detention of asylum-seeking families. The Deputy Director said that in certain mass arrival situations, initial reception may need to occur in closed facilities, and indicated that UNHCR would look into the development of guidance for such situations, including screening tools.

D. Executive Committee conclusion

21. The Rapporteur of the Executive Committee introduced the discussion, noting that thus far there had been general support for the development of a multi-year work plan for conclusions on international protection, and that flexibility and balance in the themes would be required. The Rapporteur invited Member States to submit proposed themes by 29 June, in advance of the Committee's meeting on 10 July to discuss the proposals. The Senior Legal Coordinator of the Division of International Protection noted that UNHCR had identified four themes for the Committee's consideration in paragraph 26 of the note on international protection. These themes were proposed following a review of the existing 111 conclusions, which considered where there were gaps, such as youth empowerment and alternatives to detention, as well as where there had been important developments, such as convention travel documents.

22. In terms of the process, several delegations expressed their support for the adoption of a multi-year work plan, noting that a three-year work cycle – reviewed and updated annually – would provide flexibility while enabling better preparation. The Committee had successfully used such a work plan in past years. Several delegations noted concerns, particularly that the allocation of themes in advance should not prevent the Executive Committee from revising the work plan to respond to pressing issues. One delegation suggested that the multi-year work plan could instead be procedural in nature.

23. Concerning potential themes to be included in the work plan, a proposal for a conclusion on strengthening international solidarity with refugee host countries, preferably for adoption in 2015, found strong support. Delegations observed that the top 10 hosting countries now hosted over 8 million refugees; that most of these hosts were less-developed or developing countries; and the number of the forcibly displaced was at a record high while voluntary repatriation was at a long-term low. In this context, it was timely and important to explore how to reinforce international solidarity.

24. There also was strong support for themes to reflect a balance between protection and solutions, both of which are part of UNHCR's mandate. One delegation recalled that while durable solutions should be a priority for protracted refugee situations, it also was essential to look for "interim solutions" to minimize the daily suffering of refugees pending the achievement of durable solutions. It was noted that the framing of each theme and its specific content would be important to enable consensus among Member States. One delegation requested that UNHCR identify specific areas within its proposed themes where further guidance would be useful for its work. Several delegations reiterated their support

for negotiating a conclusion in 2015 but acknowledged the limited time to do so before the Committee's plenary session in early October.

25. The Assistant High Commissioner (Protection) observed that the Executive Committee, through its conclusions, had a proud tradition of addressing gaps in standards for issues not specifically regulated by the international protection regime. The Executive Committee is the worldwide forum that provides a strong voice on matters of protection and specific humanitarian issues. Because the responsibility to provide protection, assistance and solutions lies with States, the conclusions provide the Committee with a means to provide guidance to the international community as a whole – not just UNHCR – in meeting this responsibility.

26. The Rapporteur appreciated the various comments made. He agreed that the multi-year work plan should be flexible and seek to balance needs in the areas of protection and solutions. He also recalled that the consideration of a procedural work plan had not gained consensus several years ago and so did not wish to revive that process. Instead, a multi-year work plan of themes could facilitate the Committee's work just as the "Agenda for Protection" had successfully provided themes for its future work more than ten years ago. The Vice-Chairperson recalled the distinguished track record of the Executive Committee in producing soft law interpretations that build the 1951 Convention relating to the Status of Refugees to provide guidance and support to governments on how international protection standards are interpreted and applied by States. He expressed the hope that the Committee would be able to continue this practice through the multi-year work plan.

IV. Programme/protection policy

A. Solution strategies

27. Introducing the conference room paper on solution strategies (EC/66/SC/CRP.15), the Deputy High Commissioner observed that the number of people displaced by conflict and persecution was growing, not only because of more violence and conflict, but also because fewer solutions were being found. Nearly 50 per cent of the refugees of concern to the Office were in protracted situations, a ratio that was expected to increase as several recent emergencies were approaching the threshold of becoming protracted. All actors had an incentive to find alternatives to this scenario, including the refugees themselves, the States who host them, and those providing humanitarian assistance, as more funding was required for long-term care and maintenance.

28. The Deputy High Commissioner elaborated upon the Office's efforts to effectively leverage support for solutions, including "Seeds for Solutions" funding and the expansion of the Solutions Alliance to include national-level working groups. The Office was also enhancing its work in "pre-solution" situations, to prepare refugees for sustainable solutions. It was critical to ensure that children were educated, that people were trained through livelihood initiatives, and that the displaced could become self-reliant, in preparation for the time when they could return home, integrate locally (if agreed by the host State) or resettle. At the same time, the international community needed to think beyond the three traditional solutions to expand other opportunities, including labour migration, regional visa programmes and alternative stay arrangements.

29. Delegations were broadly supportive of UNHCR's work on solutions. With the average time of displacement reaching 17 years, and more than 40,000 people displaced per day in 2014, redoubled efforts, as well as new and innovative approaches, were required. Delegations recognized the importance of engaging a broad array of partners, particularly development actors, as well as the private sector. The rights of refugees and the needs of

host communities should be taken into consideration in all development plans. Support from the World Bank had been helpful in the process of locally integrating Angolan refugees in Zambia, and several governments had provided valuable bilateral development support inside Somalia. Several delegations observed that voluntary return remained the preferred solution and regretted the low levels of returns in recent years. Better linkages between humanitarian and development efforts in countries of origin would help create conditions conducive to voluntary and sustainable return.

30. Delegations recognized the benefits of regional strategies, expressing appreciation for the Global Initiative for Somali Refugees and encouraging the Office to launch similar initiatives for other refugee situations before they became protracted. Planning for solutions from the onset of displacement was important, and several delegations welcomed the Office's use of multi-year "protection and solutions strategies." UNHCR was encouraged to provide multi-year funding for work on solutions. At the same time, attention must be paid to "interim solutions," pending the achievement of durable solutions. Building the resilience and social and economic autonomy of refugees should be prioritized; refugees must not be treated as passive, powerless beneficiaries. Pending the conditions for voluntary and sustainable return, refugees should enjoy their fundamental rights, including freedom of movement and access to education and livelihoods. Collaboration with development actors was equally crucial in the context of interim solutions, to ensure inclusion of the needs of both refugees as well as the communities hosting them.

31. Resettlement States were encouraged to offer more places and to apply criteria for resettlement flexibly, in the spirit of solidarity and responsibility-sharing with host States, particularly less-developed countries. Several delegations urged that solutions should be central to the agenda of the international community at the World Humanitarian Summit.

32. In response, the Deputy High Commissioner underscored that humanitarian organizations could not achieve solutions on their own, and he appreciated the increasingly successful efforts of development actors, national governments and bilateral donors in ensuring that development plans and strategies were inclusive of the displaced and their host communities. Old notions of a "handover from relief to development" were misplaced; humanitarians and development actors must work together. The "handover", if any, must be one from relief to dignity.

B. Refugee public health, including HIV/AIDS

33. The Director of the Division of Programme Support and Management presented the update on refugee public health, including HIV/AIDS (EC/66/SC/CRP.16). He reported on progress achieved during the second year of implementation of UNHCR's five-year "Global strategy on public health," noting that in 2015 the Office was driving forward the key strategic objectives in field operations, with a focus on improving quality and ensuring that health programming was cost-effective and evidence-based. He described some of the critical public health interventions carried out by UNHCR and its partners in the field and their impact.

34. Delegations recognized UNHCR's efforts in leveraging partnerships to strengthen public health interventions in emergencies and encouraged it to continue this practice. Together with partners, UNHCR was commended for integrating mental health and psychosocial support into health programming, improving reproductive health care, and preventing malnutrition and promoting food security in refugee settings. UNHCR was urged to take further steps to address the needs of women and girls, to provide emergency health care in the case of SGBV, and to strengthen the role of women and girls in identifying their own needs. Regarding reproductive health care, concern was expressed

over government policies in some countries which prevented refugees and nationals alike from accessing health services. The Office was encouraged to further roll out its biometrics system in order to support the effective use of scare resources and to ensure that all of its efforts were inclusive of persons with disabilities.

35. The Director thanked delegations for their support and further underscored the importance UNHCR attached to working with partners to achieve the strategic objectives. In response to a comment about the need to conduct nutrition surveys on a more predictable basis, he assured delegations that while fewer surveys had been conducted this year, this did not reflect a lack of engagement, and that the Office had been working on improving practices to include urban and other out-of-camp settings. The Deputy Director of the Division, who oversees the Public Health, Operational Solutions and Transition, and Shelter and Settlement Sections, emphasized UNHCR's efforts to include women and girls in needs assessments, citing a number of means being employed to achieve this.

C. Community-based protection and age, gender and diversity

36. The Deputy Director, a.i., of the Division of International Protection, responsible for Pillar III (Comprehensive Solutions) presented the conference room paper on community-based protection and age, gender and diversity (EC/66/SC/CRP.17). She stressed the importance of working with persons of concern, learning from them, and empowering them to play a leading role in their own protection and eventually solutions. This was the goal of UNHCR's community-based protection approach. She outlined the progress made in advancing this goal in a number of operations and highlighted UNHCR's efforts to promote youth empowerment.

37. States recognized the value of the community-based approach in ensuring that UNHCR engages with communities and uses local knowledge to strengthen capacities and enhance protection. Delegations underscored the role of youth in their communities and praised UNHCR's "Youth Initiative Fund" projects that tap into their potential, build their capacities, and promote harmonious relations with local communities. It was recognized that supporting youth's self-reliance through socio-economic empowerment was particularly important; when youth were able to lead an active life, accessing livelihood opportunities, they were better prepared for eventual solutions and less dependent upon humanitarian assistance. Many States also acknowledged progress achieved in the areas of SGBV prevention and response.

38. The Age, Gender and Diversity Accountability Framework was acknowledged as an essential means for ensuring that UNHCR meets its accountability to persons of concern. While acknowledging progress achieved in strengthening the accountability framework, a number of delegations urged the Office to better ensure the participation of persons of concern in post-assessment phases of the programming cycle and to promote the use of the accountability framework among partners. Particular concern was expressed over the timely publication of the "Age, Gender and Diversity Accountability Report" for 2014. In addition, the Office was encouraged to promote greater gender equality and share information on its reporting to the UN System-wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP).

39. UNHCR was asked to provide a detailed update on its work on disabilities in 2016, as well as to inform the Committee of its progress toward key commitments made in the 2013 conference room paper on community-based protection (EC/64/SC/CRP.14). The introduction of the new function and job description of Protection Officer (Community-based) was praised, and the Office was asked to report back to the Committee on its implementation in due course. One delegation inquired whether there was an agreed

definition of the term "diversity," while several expressed reservation that lesbian, gay, bisexual, transgender and intersex (LGBTI) was part of the definition.

40. The Deputy Director, a.i., expressed appreciation for the extensive engagement of Committee members on these issues. She took note of areas where improvements were needed. In particular, she explained that UNHCR's systems, such as the results-based management tool Focus, were capable of gathering sex and age-disaggregated data, adding that further advancements will be made with the support of the Division of Programme Support and Management. She emphasized that UNHCR also will focus on structured processes to achieve greater accountability towards persons of concern in the programme cycle. Responding to a question on the involvement of men and boys in SGBV prevention, the Deputy Director, a.i., observed that the multi-year "Safe from the Start" initiative had helped protect women and girls through a wide range of prevention activities from the onset of emergencies. While recognizing gaps on financial tracking, she noted that UNHCR's efforts on reporting to UN-SWAP were ongoing. Since 2013, the community-based workforce realignment had strengthened efforts to integrate community-based protection in programming and partnerships. Responding to questions on the definition of diversity, the Assistant High Commissioner (Protection) explained that, since its inception and pursuant to the refugee definition, UNHCR's core work was to protect persons of concern to the Office based on individual characteristics, including age, gender, belonging to a minority group, disability, as well as sexual orientation and gender identity.

D. Update on the global strategic priorities

41. The Director of the Division of Programme Support and Management presented the conference room paper on the global strategic priorities (GSPs) (EC/66/SC/CRP.18). He introduced the GSPs for the 2016-2017 biennium, noting that the High Commissioner had made very few changes in the interest of continuity and bearing in mind that reporting of the first year of the current biennium had not yet been received and analysed. The eight GSPs had, therefore, been retained but new or revised indicators were introduced to better measure progress on statelessness, efforts to promote the issuance of birth certificates and solutions in a more qualitative way. The Deputy Director of the Division, who coordinates the reporting on the GSPs, reviewed the progress made thus far on the 2014 GSPs and the challenges in achieving them. While overall, operations had made good progress across all of the GSP areas, analysis showed that significant challenges remained in the areas of education, shelter and solutions.

42. Member States were pleased to see progress made against the GSPs of the current biennium, particularly against the protection-related operational GSPs and the support and management GSPs, and expressed support for the overall continuity for 2016-2017. UNHCR was urged to include impact indicators to measure progress in the protection of people with disabilities, to re-establish reproductive health care as a priority, and to place greater emphasis on reintegration and expanding solutions, particularly in protracted situations, including through comprehensive approaches. The Office was further encouraged to give the highest attention to GSPs that promoted human potential through education, skills development and entrepreneurship in order to build the capacity of refugees and prepare them for return, resettlement or local integration. With respect to the more detailed progress report on the 2014 GSPs[1] which supplemented the conference room paper, while one delegation noted that none of the eight operational GSPs had been fully

[1] The progress report on the 2014 GSPs is available from http://reporting.unhcr.org/sites/default/files/2014%20-%20GSP%20Progress%20Report.pdf.

achieved, another delegation pointed out that this was not only about progress made by UNHCR but was also a reflection of the progress or lack of progress made by States.

43. The Director acknowledged that more work needed to be done in achieving the GSPs and thanked the Committee for the useful suggestions, including with respect to the progress report and the need to better capture how prioritization was done. He assured the Committee that although some important areas were not specifically included in the indicators, this did not mean that important work was not being done and that there was room for discussion on how this could be captured in UNHCR's overall reporting. The Deputy Director also explained that, as the GSPs covered a broad range of UNHCR's activities, the report was designed to give a high-level picture of the progress that had been made. More detailed reporting by operations and on specific sectors could be found in other sources, including Global Focus and the Global Report. He welcomed the suggestion for a more detailed discussion with States on the progress report.

V. Regional activities and global programmes

A. Innovation: Cash-based interventions

44. The Director of the Division of Programme Support and Management presented the conference room paper contained in EC/66/SC/CRP.13, noting that the expanded and systematic use of cash-based interventions (CBIs) was an institutional priority for UNHCR.

45. Several delegations welcomed UNHCR's efforts to reinforce its institutional capacity in this area, including through the elaboration of a five-year strategic plan. It was emphasized that CBIs can be a flexible, effective and efficient mechanism for the delivery of assistance, respecting the dignity and autonomy of recipients while also contributing to local economies. Delegations cautioned that the choice of assistance modality should be based on assessment of the particular operational context, and that the use of "in-kind" assistance may be more suitable in some situations or at the outset of emergencies. The importance of robust monitoring and evaluation systems was noted by several delegations. UNHCR's work with partners was welcomed, particularly the World Food Programme (WFP), although the Office was encouraged to better coordinate cash-based programming across agencies and sectors. One delegation noted UNHCR's development of a repository of best practices and asked whether this would be shared externally.

46. The Director welcomed the support for UNHCR's work on CBIs. UNHCR shared the concerns raised by delegations in terms of ensuring that CBIs were being appropriately used and agreed with the importance of monitoring and evaluation. The Chief of UNHCR's CBI Section affirmed that the selection of assistance modality must be context specific, respect beneficiary choice and dignity, and be consistent with the mandate of the Office.

B. UNHCR's communications strategy

47. Presenting the conference room paper on UNHCR's communications strategy (EC/66/SC/CRP.14), the Director of the Division of External Relations explained that UNHCR's global communications sought to raise awareness and mobilize public, political and financial support for refugees and other persons of concern to the Office. The global communications strategy was an overarching framework for strategic messaging through traditional media and emerging technologies. A particular area of focus was to tell the stories of uprooted people and the communities that hosted them.

48. Delegations reacted positively to UNHCR's efforts to expand the reach of its communications. One delegation suggested that the Office ensure that staff with public information experience be placed in key operations and that communications training be integrated into emergency management training. The Office was encouraged to continue outreach to and engagement with new and more diverse groups, including national audiences. One delegation expressed concern about the use of funds to elevate UNHCR's "brand recognition", underscoring that the Office's reputation should be derived from its long experience of assisting and protecting refugees. Several delegations showed interest in further updates on UNHCR's communications strategy.

49. The Director and the Head of the Communications and Public Information Service thanked delegations for their support and feedback. They reiterated the importance of individual stories to establish an emotional connection and prompt audiences to reflect on the needs of the populations. The Deputy High Commissioner added that it was a challenge to align staff worldwide with a core set of messages and praised the achievements of his colleagues in substantially strengthening UNHCR's global communications in recent years.

VI. Programme budgets and funding

50. The Deputy High Commissioner introduced the agenda item, highlighting the financial constraints currently faced by UNHCR. Cost containment measures had been taken already in response to foreign exchange rate losses and decreased revenue projections. As a result of the continued gap between needs and funds available, UNHCR needed to explore all possibilities for funding. The Deputy High Commissioner noted that the Office was reviewing the 7 per cent programme support cost policy, which currently applies to pillars 3 and 4, as well as to funding for supplementary budgets, and considering applying it across the board to all funding, including pillars 1 and 2. This would help counter the increased levels of earmarked and tightly earmarked funding that UNHCR was receiving and would help secure funds for urgent projects. UNHCR hoped to have further discussions with Member States on the subject.

A. Update on budgets and funding

51. The Controller and Director of the Division of Financial and Administrative Management and the Director of the Division of External Relations (DER) jointly presented the update on budgets and funding for 2014 and 2015 (EC/66/SC/CRP.19). The Controller reviewed the financial situation in 2014 and provided an update on the 2015 budget approved by the Executive Committee in October 2014, noting that nine supplementary budgets had since been established in 2015. The Director of DER indicated that, despite the high level of funding, the gap between the 2014 budget and the contributions received amounted to some US$ 2,966.6 million. He cited examples of the impact in various operations and highlighted the significant shortfall projected for 2015, in part due to major currency fluctuations. The Chairman urged delegations to support the global needs-based budget and stressed the importance of early and unearmarked funding.

52. Delegations expressed concern about the widening gap between needs and funds available and acknowledged the importance of early and flexible funding. At the same time, there was a request for additional and more specific information about how unearmarked funding was used. UNHCR provided good information about how the needs were calculated and the funding sources, but more information on expenditures was critical for governments to continue advocating public support for unearmarked funding. The Global Focus website could be enhanced with this kind of information. UNHCR was also urged to remain diligent over the use of funds, particularly given the expansion in activities

over the past year. The Office was also encouraged to continue expanding its donor base in order to meet the growing needs. Responding to the Deputy High Commissioner's remarks on revisiting the programme support cost policy, the Committee asked for more information about what it would be used for and to which contributions it would apply, and requested further discussion on the issue.

53. The Controller expressed appreciation for the support of the Committee and reiterated the importance of unearmarked funding, stating that without it, UNHCR would have not been able to respond as effectively to the unprecedented needs with an implementation rate of 93 per cent. She acknowledged the need for further work on reporting against unearmarked funding and indicated that UNHCR was working on it. In terms of a question on internal audit, she clarified that a memorandum of understanding had been established with the United Nations Office of Internal Oversight Services (OIOS) to provide UNHCR with internal audit capacity. The Director of DER confirmed that UNHCR was committed to further diversifying donor funding and pursuing innovative ways to deliver humanitarian assistance. Responding to a question about additional supplementary budgets presently foreseen, the Head of the Donor Relations and Resource Mobilization Service noted that UNHCR expected additional needs for Burundi.

54. The draft decision on funding and budgets for 2014 and 2015 was adopted (see annex).

B. UNHCR Global Report 2014

55. The Director of the Division of External Relations presented UNHCR's Global Report on activities in 2014. He noted that the report was designed to meet the reporting requirements of as many of the Office's supporters as possible and that the Global Focus website, which was launched in 2015, provided more detailed information, including on results, impact and gaps. The Director stressed that while UNHCR was working to broaden its donor base, with 82 per cent of its voluntary contributions coming from its top 10 donors, the Office depended on sustained support from these sources.

56. Delegations recognized the significant challenges in bringing together information on diverse geographic and sectoral activities in a coherent manner and the increasing efforts made by UNHCR to respond to the information requests made by States, including in the Global Focus website. Timely and thorough reporting was necessary to instil confidence that funds were being well spent and to build trust in imparting flexible funding. The Office was encouraged to use data that was disaggregated by sex, age and disability and to report on ways in which the Office prioritized its work. The Director concluded with words of appreciation for the continuous dialogue with States and noted the suggestions made.

VII. Governance

57. The Committee was reminded that the High Commissioner's opening statement at the forthcoming sixty-sixth plenary session of the Executive Committee would form the basis of the session's general debate. Delegations were invited to propose topics, noting that suggestions could be transmitted to the Secretary in writing in the weeks following the meeting.

VIII. Any other business

58. The Chairperson recalled the Committee's decision to adopt its reports by electronic circulation. He advised that the Secretariat would circulate the draft report of the

sixty-third meeting by 16 July and asked that delegations wishing to make comments or corrections to the language relating to their interventions did so within two weeks. The report would be amended as appropriate, following which it would be recirculated and deemed adopted.

59. With reference to the forthcoming sixty-sixth plenary session of the Executive Committee, the Secretary noted that, as in previous years, the High Commissioner and Chairperson would co-host the welcoming reception, which would precede the Nansen Refugee Award ceremony at the *Bâtiment des Forces Motrices* in Geneva. UNHCR's Nansen Refugee Award team would send invitations during the course of the summer.

60. The Chairperson thanked the Deputy High Commissioner for his five years of service at UNHCR and expressed his deep appreciation for his accompaniment during meetings of the Standing Committee, bringing expert knowledge, support and tremendous value to its work and discussions. He wished him every success in future endeavours.

Annex

Decision on budgets and funding for 2014 and 2015

The Standing Committee,

Recalling the Executive Committee's decision on administrative, financial and programme matters at its sixty-fourth and sixty-fifth sessions (A/AC.96/1132, para. 15 and A/AC.96/1143, para. 13, respectively), as well as its discussions under the programme budgets and funding agenda item at the sixty-second meeting of the Standing Committee in March 2015,

Reaffirming the importance of international burden and responsibility-sharing in reducing the burden on countries hosting refugees, especially developing ones,

1. *Takes note* of the final total budget for 2014 of $6,569.7 million, after the Executive Committee had approved programmes and budgets under UNHCR's 2014-2015 Biennial Programme Budget for $5,307.8 million for 2014, plus eight supplementary budgets amounting to $1,261.9 million for programmes benefiting refugees and internally displaced persons had been established in the course of 2014;

2. *Recalls* that the Executive Committee, at its sixty-fifth session, approved programmes and budgets for Regional Programmes, Global Programmes and Headquarters under UNHCR's revised 2014-2015 Biennial Programme Budget amounting to $6,234.4 million for 2015;

3. *Notes* that the 2015 supplementary budgets currently amount to $823.9 million for programmes benefiting refugees and internally displaced persons;

4. *Notes* that the annual budget for 2015 decreased by $158.4 million in the Middle East and North Africa region;

5. *Takes note* of the increase in UNHCR's annual budget for 2015 to a current total of $6,899.9 million;

6. *Recognizes* that emergencies and unforeseen activities unfolding in 2015 may result in the need for additional or expanded supplementary budgets, and that additional resources, over and above those for existing budgets, would be needed to meet such needs; and

7. *Urges* Member States to continue to respond generously, in a spirit of solidarity and in a timely manner, to the High Commissioner's appeal for resources to meet in full the 2015 annual budget.

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Sixty-sixth session
Geneva, 5 to 9 October 2015
Item 5 of the provisional agenda
Consideration of reports on the work of the Standing Committee

Report of the sixty-fourth meeting of the Standing Committee (21-22 September 2015)

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I. Introduction

1. The Vice-Chairperson of the Executive Committee, His Excellency Ambassador Carsten Staur (Denmark), chaired the meeting on 21 September 2015. The second Vice-Chairperson, Her Excellency Ambassador Rosemary McCarney (Canada), chaired the meeting on 22 September 2015.

2. During the opening of the meeting, the Vice-Chairperson noted that Her Excellency Ambassador Rosemary McCarney (Canada) had been elected second Vice-Chairperson of the Executive Committee by silent procedure, following the communication from the Chairperson sharing her nominations by Egypt and Peru. He welcomed her to the Committee.

3. The Deputy High Commissioner, addressing the Committee for the first time since assuming her position in July 2015, made introductory remarks, outlining her views of the context in which UNHCR was operating. She spoke about the current situation unfolding in Europe, involving large numbers of refugees who were so desperate that they deemed it a better option to risk their lives and those of their children on perilous journeys, than to withstand the deteriorating living conditions in neighbouring host countries as a result of shortfalls in international assistance. Due to this and other simultaneous crises, UNHCR was experiencing the largest funding gap in its history. While struggling to meet the needs stemming from these emergencies, the Office remained committed to resolving protracted situations of displacement. Regarding UNHCR's 2014 financial statements[1] and the biennial programme budget for 2016-2017,[2] the Deputy High Commissioner noted that the reports of the United Nations Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions (ACABQ) were positive about the efforts made by UNHCR to strengthen budget formulation, implementation and programme results.

II. Adoption of the agenda

4. The agenda for the meeting (EC/66/SC/CRP.21) was adopted.

III. Management, financial control, administrative oversight and human resources

A. Finance and oversight

(i) Report of the Board of Auditors

5. The Controller and Director of the Division of Financial and Administrative Management (DFAM) introduced the financial statements for the year 2014, as well as the key issues and measures taken in response to the report of the Board of Auditors for 2014.

6. The unqualified audit opinion of the Board of Auditors was welcomed by several delegations, as was the progress made by UNHCR in addressing the Board's recommendations from previous years. The Office was urged to establish clear timelines for the implementation of 2014 recommendations. While noting the Board's assessment that UNHCR had a strong overall financial position in 2014, delegations expressed concern

[1] See A/AC.96/1146 and A/70/5/Add.6.
[2] See A/AC.96/1147 and A/AC.96/1147/Add.1.

at the growing funding gap and the impact on certain operations and programmes, particularly in Africa and the Americas. UNHCR was encouraged to work to ensure predictability of funding, and several delegations urged donor countries to provide flexible, robust and predictable contributions and to limit tight earmarking.

7. Delegations commended the organization's efforts to implement the Board's recommendations on internal control and fraud prevention, as well as the initiation of the fraud prevention project. One delegation noted that clear timelines for implementation were needed. Measures to make UNHCR's contributions to administrative and headquarters costs of implementing partners more transparent were appreciated. In relation to UNHCR's new "People strategy," the Office was encouraged to ensure senior management involvement in human resources matters, to continue to clarify and re-categorize staff costs, and to ensure that staff trainings were effective in practice. Several delegations welcomed the Board's recommendations with respect to improving cost-effectiveness in education programmes, as well as the proposed development of a guidance framework to analyse cost-effectiveness across the organization. Further information was requested on the working group that will be established to review existing processes and guidance for the analysis of cost-effectiveness.

8. In response to a question about progress in establishing the global biometric registration system, the Deputy High Commissioner noted that this was on track to be completed in 2016. She also reassured delegations that despite the growing number of emergencies, UNHCR sought to ensure sufficient resources were devoted to vital solutions efforts, such as the pilot programme for the voluntary repatriation of Somali refugees from Kenya. The Controller added that it was important to reach out to non-traditional donors to fill funding gaps. The Controller stated that UNHCR constantly sought to improve existing systems to monitor cost-effectiveness, including through the upgrade of UNHCR's enterprise resource planning system, MSRP. With respect to the fraud prevention project, an ambitious but achievable timeline had been established for delivery in 2016, and cooperation was envisaged with other entities in the United Nations system to develop a harmonized fraud strategy. In response to one query regarding the new roster of investigation specialists, administered by one of UNHCR's non-governmental organization partners, the Controller noted that this would assist implementing partners in addressing fraud in their own operations and would not supersede UNHCR's existing audit and oversight structures. The Controller also clarified that a notation of "partial implementation" for prior year recommendations meant that UNHCR was still working to fulfil the recommendation.

(ii) Internal Audit

9. The Chief of the UNHCR Audit Service of the United Nations Office of Internal Oversight Services (OIOS) presented the report on internal audit activities in UNHCR (A/AC.96/1148). He noted that 24 audits had been undertaken during the reporting period, in accordance with General Assembly resolution 69/253. In consultation with UNHCR's Independent Audit and Oversight Committee (IAOC) and Internal Compliance and Accountability Committee (ICAC), the OIOS had monitored the implementation of its recommendations, especially those that were critical and those that had been outstanding for more than two years. The OIOS issued 16 critical recommendations in 2014 and 2015, with UNHCR fully implementing the majority during the reporting period.

10. Delegations welcomed the report, as well as UNHCR's revised memorandum of understanding with the OIOS. They expressed their appreciation for UNHCR's performance, which was deemed satisfactory or partially satisfactory in the majority of audits. One delegation underscored the importance of strengthened coordination between

the OIOS and other oversight bodies. In larger operations, particularly in the Middle East and North Africa and Africa regions, the importance of greater scrutiny was underscored. UNHCR was also encouraged to address outstanding recommendations, as some were more than two years overdue. One delegation welcomed the strengthening of the audit function through the creation of a new auditor post.

11. The Chief of the Audit Service noted that the OIOS worked with the Board of Auditors and other oversight bodies to avoid auditing the same locations or activities in a given year, or alternatively coordinated to conduct joint inspections, particularly in high-risk areas. Efforts were also ongoing to improve coordination between oversight bodies, including through use of the enterprise risk management system. He added that coordination between the OIOS and senior management was positive, and that an agreement had always been reached on recommendations issued.

(iii) Independent Audit and Oversight Committee

12. Before consideration of the Report of the Independent Audit and Oversight Committee for 2014-2015 (EC/66/SC/CRP.26), the Deputy High Commissioner noted that UNHCR was dedicated to good governance, quality oversight, an effective audit function and the establishment of a robust risk management system. The Office welcomed the expert advice that the IAOC provided to senior management in the fulfilment of its oversight responsibilities.

13. The outgoing Chairperson of the IAOC for 2014-2015 then presented the IAOC's third annual report, highlighting major areas reviewed from July 2014 to June 2015. These included: oversight in UNHCR; internal audit carried out by the OIOS; inspections and investigation undertaken by the Inspector General's Office; external audit conducted by the Board of Auditors; evaluation carried out by the Policy Development and Evaluation Service (PDES); enterprise risk management; accountability and internal control; and financial statements and reporting under the International Public Sector Accounting Standards (IPSAS). She commended UNHCR for progress achieved on fraud prevention, enterprise risk management, implementing partnership management, and personal accountability. She reiterated the need to implement critical and ageing audit recommendations and to address high-risk areas, especially in light of the transition of key members of senior management in a relatively short period of time, as well as to pay further attention to possible fraud by third parties. She noted that the IAOC had consulted the OIOS on the possibility of changing or refining the ratings of the system of audits.

14. Member States expressed appreciation to the IAOC for addressing a wide array of issues relating to audit and oversight, and welcomed the focus on high-risk areas. In view of UNHCR's growing budget, delegations commended efforts to strengthen audit and oversight and strongly encouraged the Office to implement related recommendations, while maintaining some degree of flexibility in operations and with partners. Delegations requested that the roles and responsibilities of different audit functions be clarified and expressed support for the IAOC's view on the role of evaluation, which should be distinct from internal audit. Several delegations also asked about the role of PDES and the relationship between policy development and evaluation, and sought clarification on the ways in which the evaluation function would be strengthened within UNHCR. The Office was encouraged to report on its overall resource requirements for its evaluation function, including in emergency situations, and to ensure an adequate investigation function. Several delegations expressed support for the observations made by the IAOC on the need to advertise the position of Inspector General externally. Member States also urged UNHCR to include the Controller in senior management discussions, as well as to consider mitigation measures in view of the expected decline in revenue in coming years.

15. In response to a question on the need to ensure oversight of implementing partners while not impeding operational functionality, the outgoing Chairperson of the IAOC noted that this balance could be achieved by streamlining existing policies rather than introducing

new ones. Regarding evaluation, the Chairperson underscored the importance of building on existing momentum to strengthen the evaluation function within the Office, including through implementation of the forthcoming revised evaluation policy, rather than seeking to strengthen the independence of PDES per se. Responding to queries on the way in which UNHCR recognizes revenue, the Chairperson of the IAOC for 2015-2016 noted that, while IPSAS recommends recognizing all money received in a particular year as revenue regardless of whether that money would be spent in subsequent years, many other accounting standards only recognize such funds as "deferred revenue", meaning that they would be clearly listed as unavailable in the year that they were received. In the view of the IAOC, the IPSAS practice could create volatility and it was preferable to ensure as much clarity on the actual financial situation in a given year as possible. She further noted that the IAOC commended UNHCR for its efforts to ensure better processes with respect to the choice, monitoring and auditing of implementing partners. In response to a question from one delegation about measures taken by UNHCR to protect the data of persons of concern, particularly biometric data, the Chairperson of the IAOC for 2015-2016 noted that data protection would be on the agenda of the Committee in the next year.

B. Management

16. The Officer-in-charge of the Organizational Development and Management Service (ODMS) presented the update on UNHCR structural and management reform (EC/66/SC/CRP.22), outlining the impact of the reform measures undertaken since 2012. She was accompanied by the Deputy Director of the Division of Programme Support and Management (DPSM). The Deputy High Commissioner also commented on the reform processes, noting the three-fold increase in the amount of resources allocated to programme delivery in the field and the significant reduction in staff costs that had been achieved. She further noted the expansion of partnerships, which had brought UNHCR greater operational flexibility and technical expertise in delivering its mandate.

17. Several delegations referred to the reform efforts as a "good news story," and encouraged UNHCR to keep the Standing Committee informed about ongoing activities in this area. Regionalization efforts were commended, as were measures to enhance results-based management, including the redesign of Global Focus. UNHCR's efforts with respect to human resources management, including the revised policy on performance management and the establishment of an entry-level humanitarian professional programme, were also welcomed. The policy on emergency response activation, leadership and accountabilities, as well as the strengthening and reconfiguration of Emergency Services, were recognized as timely. With respect to implementing partner management, one delegation suggested that the Office look not just at the proportion of money channelled through them, but also on the impact of their activities on persons of concern. Delegations also expressed an interest in UNHCR's efforts to enhance internal communication and in the restructuring of the Division of Human Resources Management (DHRM).

18. In response to a query on whether UNHCR would be in a position to continue to reduce the proportion of funds spent on headquarters costs, the Deputy High Commissioner noted that it was important to maintain adequate oversight and other functions and cautioned against headquarters services becoming too "thin". With respect to interest expressed in the policy on enterprise risk management and the results of the recent organization-wide risk assessment, she undertook to provide a briefing to Member States. She also indicated that she would revert with UNHCR's views on the recommendations by some oversight bodies that PDES be split into two separate functions. In response to a question on staffing and structural adjustments made to operations as a result of the 2012 stocktaking on regionalization, the Officer-in-charge of ODMS stated that post adjustments had been made to ensure that the structure of operations corresponded to their needs. The Deputy Director of DPSM noted that that there had been significant progress with respect to implementation of results-based management, but that a working group had been

established to monitor this and ensure maximum impact. In response to questions regarding progress in implementing the global strategic priorities (GSPs), the Deputy Director drew attention to the "Update on the global strategic priorities" (EC/66/SC/CRP.18) which had been presented to the Standing Committee in June 2015, and welcomed further input from Member States in this regard. He took note that reporting on financial information with respect to implementing partners could be better linked to programmatic impact.

C. Human resources

(i) Human resources, including staff welfare

19. The Director of DHRM presented the update on human resources, including staff welfare (EC/66/SC/CRP.23), providing an overview of reforms and progress achieved in 2014 and 2015, including the launch of the "People strategy" for 2016-2021. The new strategy sought to revisit and strengthen the way in which UNHCR recruits, supports and develops its workforce. The Director of DHRM described the ways in which the Office would respond to human resources through addressing four key goals: preparedness and diversity; performance and competence; flexibility and timeliness; and care and support.

20. Delegations welcomed the new strategy, commending UNHCR's efforts to adopt a people-centred approach and to shift from an approach of human resources administration to one of human resources management for all staff and affiliate workforce. Delegations encouraged UNHCR to improve gender balance and commended positive developments, such as the review of the gender equity policy. Member States also requested regular updates on the implementation of the "People strategy," including with respect to diversity, its impact on affiliate workforce, the review of the gender equity policy, and security for female personnel. A breakdown of international professional staff by region was requested in order to better appreciate efforts to improve geographical diversity.

21. UNHCR was encouraged to strengthen efforts to recruit and train women, and to hire personnel from under-represented regions, including those who only speak one United Nations language. Further information was requested on the impact of recent external recruitment programmes. Delegations underscored the importance of high standards in the areas of staff health, welfare and psychosocial support.

22. In response to interest in the future implementation of the "People strategy," the Director of DHRM offered to keep Member States appraised through regular updates. Responding to queries on the gender policy, which was still under review, the Director offered to brief Member States on the preliminary findings of the review and the way forward, once available. She outlined the work of the Strategic and Transformative Human Resources Service, which focused on workforce planning, leadership and succession planning in order to address both current needs and institution building in the longer-term. She also noted that the Workforce Analysis and Business Intelligence Unit, established in 2014, was in the first stages of developing a methodology to analyse skills gaps and trends in order to improve workforce planning, including through acquisition of new software. Regarding psychosocial support and outreach, the Director of DHRM noted efforts had been made to provide psychosocial support through various avenues, including new technologies for staff in remote areas to maintain contact with their families. Ten UNHCR staff welfare counsellors also frequently travelled to the field to help establish individual contact and support staff when they encountered problems.

(ii) Staff security

23. Following the presentation of the Director of DHRM, the Director of the Division of Emergency, Security and Supply (DESS) presented the update on staff security (EC/66/SC/CRP.24), noting that UNHCR personnel were working in increasingly challenging operational environments and subject to security threats, including attacks. She remarked on the need to strengthen the culture of security within UNHCR and to adopt appropriate measures to enable personnel to "stay and deliver" for persons of concern to the Office.

24. Delegations commended the dedication and courage of UNHCR personnel, particularly national staff. They also expressed their condolences to the families of staff who had lost their lives or were injured while assisting and protecting forcibly displaced populations. In view of the complex security environment in many operations, including increased targeted attacks against humanitarian personnel, Member States urged UNHCR to continue to work closely with the United Nations Department of Safety and Security (UNDSS) and other partners. Efforts to deploy field security staff, the "Safe road use" campaign, and specialized training, notably for female personnel, were welcomed as positive developments.

25. The Director of DESS thanked delegations for their support for staff, and noted that Emergency Services staff had been fully deployed to various emergency situations. She also noted the importance of linking contingency planning with security preparedness. The Head of the Field Security Service added that UNHCR fully participated in inter-agency efforts with respect to security, including through the pooling of resources, and that cooperation was integrated at all levels, including contingency planning and early warning systems. Statistics on security incidents were regularly reviewed by UNHCR to identify trends, and analysis was then shared with UNDSS for wider use within the United Nations system.

IV. Programme budgets and funding

26. The Deputy High Commissioner introduced the agenda item, once again drawing attention to the fact that UNHCR was facing the largest funding gap in its history as a result of increasing needs, including 10 emergencies. Despite the sustained commitment from donors, the projected funding for 2015 continued to fall far below the comprehensive needs. She noted that the High Commissioner had implemented a number of cost-saving measures to address the serious financial situation and to provide flexibility to respond to the most pressing needs. Despite the efforts to minimize the impact on persons of concern, many operations were being seriously affected by the funding shortfalls. UNHCR counted on the continued support of the Committee in helping to put the organization on firmer financial ground in the difficult period ahead.

27. The Deputy High Commissioner also noted that the Office was finalizing a paper on a proposed revision to the overhead programme support cost policy,[7] which would then be circulated to Executive Committee members, with a view to discussion in informal consultations.

[7] See report on the sixty-third meeting of the Standing Committee, A/AC.96/1151, para. 50.

A. Update on budgets and funding for 2015

28. The Controller and Director of DFAM and the Director of the Division of External Relations (DER) jointly presented the update on budgets and funding for 2015 (EC/66/SC/CRP.25).

29. The Controller provided an update on the 2015 budget approved by the Executive Committee in October 2014, noting that nine supplementary budgets had since been established in 2015. Recent appeals for additional funding for the Burundi situation and for the emergency response in Europe had not been incorporated in the current budget, as presented in the conference room paper, and would be reported to the Standing Committee at its sixty-fifth meeting in March 2016. The Director of DER indicated that, despite strong support from donors, the funding gap was expected to reach US$ 3.9 billion by the end of 2015. This meant that the organization often had to prioritize life-saving interventions over other sectors and the Director of DER cited examples of the impact of underfunding in various operations.

30. Delegations reiterated concern about the funding gap and its impact on operations, particularly in Africa and the Middle East. The Office was encouraged to provide further examples of the impact of the funding gap on populations of concern and more detailed information on which operations and sectors were most affected. Regarding prioritization, UNHCR was also urged to ensure transparency surrounding the decision-making process at headquarters and in the field and what criteria were used. One delegation said that, besides donor fatigue and reduced budgets, diversion of humanitarian aid was a concern.

31. Responding to a question about possible mechanisms to support durable solutions in Africa, the Deputy High Commissioner spoke about the Solutions Alliance and the importance of partnership-oriented approaches. She also provided an update on the High-Level Panel on Humanitarian Financing, noting that the Inter-Agency Standing Committee was in favour of more ambitious recommendations and was working on a number of proposals in this regard.

32. The Controller highlighted the importance of unearmarked funding, which allowed UNHCR to react quickly and flexibly to meet evolving needs. She noted the high implementation rate (95 per cent on programme), which could not be achieved without unearmarked funding. In response to a question about how UNHCR managed its increased expenditures and ensured oversight, the Controller spoke about the importance of having an adequate number of qualified staff at headquarters and in the field to oversee and carry out functions related to oversight and financial management, working in synergy. In terms of prioritization and the reallocation of funds, she described the complex process, involving regular assessments of the greatest priorities facing the organization and a number of variables such as funds available, earmarking, financial commitments and currency fluctuations. The Director of DER added that while headquarters provided strategic advice and technical expertise, the final decisions regarding the allocation of resources within an operation were taken by the field. He also provided further examples of the impact of underfunding in the field.

33. The draft decision on budgets and funding for 2015 was adopted (see annex to the present document).

B. Biennial programme budget for 2016-2017 of the Office of the United Nations High Commissioner for Refugees

34. The Controller presented the biennial programme budget for 2016-2017 (A/AC.96/1147) and commented on the Report of the ACABQ[4], which was an addendum to the budget document. She noted that many of the suggestions made by Member States in relation to the presentation of the previous biennial budget had been incorporated in the 2016-2017 budget document. She provided an overview of the main features of the budget, noting that it had been formulated on the basis of a global needs assessment.

35. UNHCR was commended for its efforts in managing a complex needs-based budgeting system in the current challenging context and for the positive assessment from the ACABQ. The Committee noted with concern that the proportion of unearmarked funding was decreasing, restricting the flexibility of the Office to prioritize. While it was acknowledged that unearmarked funding provided less domestic visibility and was becoming harder to sustain and defend, delegations called for unearmarked funding to ensure the flexibility necessary for an effective response, particularly in protracted situations. They urged UNHCR to continue documenting the advantages and impact of unearmarked funding and how the organization makes use of it. A number of delegations again expressed concern about the significant reductions in the budget for Africa, while significant increases in populations of concern were expected, which could call into question the integrity of the protection response in the region. There was also a question with regards to the allocation of funding for internally displaced persons (IDPs) and whether it was sufficient, given the record number of IDPs globally. While understanding that the budget document had to be prepared in time for the meeting with the ACABQ, one delegation queried why it was not up to date and not reflective of the needs that had already been defined over the course of 2015.

36. The Controller took note of the request for further information on the use of unearmarked funding and indicated that UNHCR would look into providing more regular updates. In terms of the overall net decrease in the budget for Africa, she explained that this was partially due to significant investments made in camp infrastructure in 2015, which did not require further budgeting, as well as expected returns. In terms of the timing of the budget document, the Controller explained the complex planning process, which begins in March, the various assessments made at headquarters and in the field, and the oversight involved, making it difficult to incorporate new needs after the beginning of the planning cycle.

37. Regarding issues raised in the ACABQ report, on fraud prevention she noted that UNHCR was committed to further strengthening its efforts in this area, both internally and in relation to its implementing partners. On implementing partner management more broadly, the Controller assured the Committee that UNHCR valued the recommendations of the OIOS made in 2013 and outlined a number of measures being taken by the Office to implement them and to improve partnerships beyond the scope of the recommendations. Regarding a question about staff-in-between-assignments (SIBAs), she noted that UNHCR was constantly working to ensure that, despite a very mobile workforce, the number of SIBAs was kept to an absolute minimal level. She also indicated that management worked actively to reassign such staff, but that, in the interim, the majority continued to contribute to the work of the Office through temporary assignments.

[4] The report had been provided to the Committee as an advance version and would be issued in due course as A/AC.96/1147/Add.1

V. Any other business

38. The Rapporteur of the Executive Committee provided an update on the discussions on the Executive Committee conclusions process undertaken since the June 2015 Standing Committee. He noted that there was general support among delegations for the adoption of a multi-year workplan and that there was agreement that this should be for an initial two-year period (2016 and 2017). Four themes had been shortlisted for consideration as part of the workplan. While the flexible and indicative nature of the multi-year work plan was widely acknowledged, discussions were still ongoing with respect to the number of topics that would be considered per year, as well as the order of priority of the four shortlisted themes. The Rapporteur hoped that delegations could resolve these issues in a spirit of cooperation and compromise prior to the meeting of the Executive Committee in October 2015.

39. Delegations thanked the Rapporteur for his efforts with respect to the conclusions process, and several delegations reiterated their support for the multi-year work plan. It was noted that there was still some work to be done in achieving consensus on the themes to be considered in light of divergences among Member States. One delegation requested that States be permitted to submit additional themes for consideration as part of the multi-year work plan, however another delegation noted that it would be important to define topics quickly in light of the many important issues that required the attention of the Executive Committee. Support was expressed for the adoption of more than one conclusion per year.

40. In response, the Rapporteur reiterated that the multi-year workplan would be flexible and indicative, and that discussions were still open with respect to the themes to be considered.

41. The Secretary of the Executive Committee briefed the Standing Committee on the preparations for the upcoming meeting of the Executive Committee, including the high-level segment. He announced that the President of Afghanistan would be attending the high-level segment and requested delegations to be represented at an appropriate level.

Annex

Decision on budgets and funding for 2015

The Standing Committee,

Recalling the Executive Committee's decision on administrative, financial and programme matters at its sixty-fourth and sixty-fifth sessions (A/AC.96/1132, para. 15 and A/AC.96/1143, para. 13, respectively), as well as its discussions under the programme budgets and funding item at the sixty-third meeting of the Standing Committee in June 2015,

Reaffirming the importance of international burden and responsibility-sharing in reducing the burden on countries hosting refugees, especially developing ones,

1. *Recalls* that the Executive Committee, at its sixty-fifth session, approved programmes and budgets for regional programmes, global programmes and headquarters under UNHCR's 2014-2015 biennial programme budget (revised) amounting to $6,234.4 million for 2015;

3. *Notes* that the 2015 supplementary budgets currently amount to $1,017.1 million for programmes benefiting refugees, stateless persons and internally displaced persons;

4. *Notes* the reduction of the 2015 annual budget of $158.4 million for the Middle East and North Africa region;

5. *Takes note* of the increase in UNHCR's 2015 annual budget to a current total of $7,093.1 million;

6. *Recognizes* that emergencies and unforeseen activities unfolding in 2015 may result in the need for additional or expanded supplementary budgets, and that additional resources, over and above those for existing budgets, would be needed to meet such needs; and

7. *Urges* Member States to continue to respond generously, in a spirit of solidarity and in a timely manner, to the High Commissioner's appeal for resources to meet in full the 2015 annual budget.

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Report on the Work of the Standing Committee

Report of the Secretariat

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I. Introduction

1. At its sixty-fifth session in September and October 2014, the Executive Committee adopted a decision which set out the issues to be examined by the Standing Committee in its programme of work for 2015.[1] This report provides a summary of the implementation of this programme.

2. The Standing Committee held three meetings in 2015: in March, June and September. A planning meeting of Executive Committee members in December 2014 established the calendar of meetings and determined the distribution of the agenda items in 2015. This is provided in annex I.

3. A detailed account of the work undertaken at each meeting of the Standing Committee in 2015 is contained in the following documents: the report of the sixty-second meeting of the Standing Committee (A/AC.96/1144); the report of the sixty-third meeting of the Standing Committee (A/AC.96/1151); and the report of the sixty-fourth meeting of the Standing Committee (A/AC.96/1152). A list of conference room papers, strategic overviews and oral updates considered at these meetings can be found in annex II.

II. Issues considered by the Standing Committee in 2015

A. Programme budgets and funding

4. At each of its meetings, the Standing Committee considered updates on budgets and funding, through which it was kept informed of programme requirements, budgetary measures and funding levels. The Committee also adopted decisions on budgets and funding, as listed in chapter III below. In June, the Standing Committee was briefed on UNHCR's Global Report on activities in 2014. At its September meeting, the Committee reviewed the biennial programme budget for 2016-2017, as well as an advance version of the Report of Advisory Committee on Administrative and Budgetary Questions (ACABQ) on the biennial programme budget.

B. International protection

5. In March, the Standing Committee received an oral update on follow-up to the High Commissioner's Dialogues on Protection Challenges (2012-2014). In June, the Standing Committee discussed the note on international protection, an update on statelessness and a paper on alternatives to detention. During the March and June meetings, the Committee was briefed on developments concerning the Executive Committee conclusion on international protection. In September, the Committee was informed that discussions were ongoing on the establishment of a multi-year workplan, containing themes for consideration in 2016 and 2017, to be presented for adoption at the sixty-sixth plenary session of the Executive Committee.

[1] A/AC.96/1143, para. 16.

C. Regional activities and global programmes

6. Reviews of UNHCR's activities and programmes in all five regions (Africa; the Americas; Asia and the Pacific; Europe; and the Middle East and North Africa) were comprehensively considered at the Standing Committee's meeting in March. The Committee also received a report on emergency preparedness and response and an update on global programmes. In June, the Committee was presented with reports on innovation with regards to cash-based interventions and UNHCR's communications strategy.

D. Programme/protection policy

7. In June, the Standing Committee reviewed reports on solutions strategies; refugee public health, including HIV/AIDS; community-based protection, including age, gender and diversity; and an update on implementation of the global strategic priorities (GSPs) for 2014-2015, as well as an introduction of the GSPs established by the High Commissioner for the 2016-2017 biennium.

E. Management, financial control, administrative oversight and human resources

8. In March, the Standing Committee considered a report on follow-up to the recommendations of the Board of Auditors on the financial statements for previous years and received an oral update on the work of the Inspector General's Office.

9. In September, the Committee considered the report of the Board of Auditors on UNHCR's financial statements for the year 2014 and discussed the key issues identified in the report and measures taken by UNHCR in response. The United Nations Office of Internal Oversight Services presented its annual report on internal audit activities undertaken at UNHCR for the period 1 July 2014 to 30 June 2015, and the Committee received the annual report of the Independent Audit and Oversight Committee. Updates were also provided on UNHCR structural and management reform; human resources, including staff welfare; and staff security.

F. Coordination

10. At the March Standing Committee meeting, an update on coordination issues and the development of strategic partnerships was considered.

G. Governance

11. In March, the Standing Committee adopted the work programme for 2015, as proposed at its December 2014 planning meeting. At the June meeting, the Standing Committee was invited to make suggestions on issues to be included in the High Commissioner's opening statement at the sixty-sixth plenary session of the Executive Committee.

III. Standing Committee decisions

12. In accordance with the authority vested in it by the Executive Committee, the Standing Committee adopted the following decisions, which are annexed to the reports of the Standing Committee meetings:

(a) *Report of the sixty-second meeting of the Standing Committee* (A/AC.96/1144)

Decision on budgets and funding for 2014 and 2015;

(b) *Report of the sixty-third meeting of the Standing Committee* (A/AC.96/1151)

Decision on budgets and funding for 2014 and 2015;

(c) *Report of the sixty-fourth meeting of the Standing Committee* (A/AC.96/1152)

Decision on budgets and funding for 2015.

Annex I

[English and French only]

Standing Committee Work Programme for 2015

Theme	*62nd meeting* *3-5 March 2015*	*63rd meeting* *24-26 June 2015*	*64th meeting* *21-22 September 2015*
Programme budgets and funding	Update on budgets and funding	Update on budgets and funding UNHCR Global Report 2014	Update on budgets and funding Biennial programme budget for 2016-2017 Report of the ACABQ on the biennial programme budget for 2015-2016
International protection	Oral update on follow-up to the High Commissioner's Dialogues on Protection Challenges (2012-2014) Oral update on the ExCom conclusion	Note on international protection Update on statelessness Alternatives to detention Oral update on the ExCom conclusion	
Regional activities and global programmes	Strategic presentations on Africa, the Americas, Asia and the Pacific, Europe, and the Middle East and North Africa Global programmes Emergency preparedness and response	Innovation: Cash-based interventions UNHCR's communications strategy	
Programme / protection policy		Solution strategies Refugee public health, including HIV/AIDS Community-based protection, including age, gender and diversity Update on the 2014-2015 Global Strategic Priorities (GSPs) and introduction of the 2016-2017 GSPs	

Theme	*62nd meeting* *3-5 March 2015*	*63rd meeting* *24-26 June 2015*	*64th meeting* *21-22 September 2015*
Management, financial control, administrative oversight and human resources	Follow-up to the recommendations of the Board of Auditors on the financial statements for previous years Oral update on the work of the Inspector General's Office		Financial statements for the year 2014 as contained in the Report of the Board of Auditors to the General Assembly Key issues and measures taken in response to the Report of the Board of Auditors for 2014 Report of the Office of Internal Oversight Services on internal audit in the Office of the United Nations High Commissioner for Refugees Report of the Independent Audit and Oversight Committee Update on UNHCR reform Human resources issues, including staff welfare Staff security
Coordination	Coordination and strategic partnerships		
Governance	Adoption of the Standing Committee Work Programme for 2015	Suggestions on issues for the High Commissioner's opening speech at the 66th session of the Executive Committee	

66th SESSION OF THE EXECUTIVE COMMITTEE OF THE HIGH COMMISSIONER'S PROGRAMME:
5–9 October 2015

Annex II

[English and French only]

Standing Committee documentation issued during 2015

62nd meeting (3-5 March 2015)

Conference room papers:

EC/66/SC/CRP.1	Provisional annotated agenda
EC/66/SC/CRP.2	Standing Committee Work Programme for 2015
EC/66/SC/CRP.3	Emergency preparedness and response
EC/66/SC/CRP.4	Follow-up to the recommendations of the Board of Auditors on the financial statements for previous years
EC/66/SC/CRP.5	Update on coordination issues: strategic partnerships
EC/66/SC/CRP.6/Rev.1	Update on budgets and funding for 2014 and 2015
EC/66/SC/CRP.7	Global programmes
EC/66/SC/CRP.8	Draft report of the sixty-second meeting of the Standing Committee

Strategic overviews:

- Africa
- Asia and the Pacific
- Europe
- The Americas
- The Middle East and North Africa

Oral updates:

- Work of the Inspector General's Office
- High Commissioner's 2014 Dialogue on Protection Challenges on Protection at Sea and follow-up to the Dialogues in 2012 and 2013

63rd meeting (24-26 June 2015)

Conference room papers:

EC/66/SC/CRP.9	Provisional annotated agenda
EC/66/SC/CRP.10	Note on international protection
EC/66/SC/CRP.11	Update on statelessness
EC/66/SC/CRP.12	Alternatives to detention
EC/66/SC/CRP.13	Innovation: Cash-based interventions
EC/66/SC/CRP.14	UNHCR's communications strategy
EC/66/SC/CRP.15	Solution strategies

EC/66/SC/CRP.16	Refugee public health, including HIV/AIDS
EC/66/SC/CRP.17	Community-based protection and age, gender and diversity
EC/66/SC/CRP.18	Update on the global strategic priorities
EC/66/SC/CRP.19	Update on budgets and funding for 2015 and reporting on 2014
EC/66/SC/CRP.20	Draft report of the sixty-third meeting of the Standing Committee

64th meeting (21-22 September 2015)

Conference room papers:

EC/66/SC/CRP.21	Provisional annotated agenda
EC/66/SC/CRP.22	Update on UNHCR structural and management reform
EC/66/SC/CRP.23	Human resources, including staff welfare
EC/66/SC/CRP.24	Staff security
EC/66/SC/CRP.25	Update on budgets and funding for 2015
EC/66/SC/CRP.26	Report of the Independent Audit and Oversight Committee, 2014-2015
EC/66/SC/CRP.27	Draft report of the sixty-fourth meeting of the Standing Committee

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Geneva, 5–9 October 2015
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Adoption of the report of the sixty-sixth session of the Executive Committee

Report of the sixty-sixth session of the Executive Committee of the High Commissioner's Programme

Report of the Executive Committee

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I. Introduction

A. Opening of the session

1. The Executive Committee of the High Commissioner's Programme held its sixty-sixth plenary session at the Palais des Nations in Geneva, from 5-9 October 2015. It was opened by the Chairperson, Ambassador Pedro Comissário (Mozambique).

B. Representation

2. The following members of the Committee were represented at the session:

Afghanistan, Algeria, Argentina, Armenia, Australia, Austria, Azerbaijan, Bangladesh, Belarus, Belgium, Benin, Brazil, Bulgaria, Cameroon, Canada, Chad, Chile, China, Colombia, Congo, Costa Rica, Côte d'Ivoire, Croatia, Czech Republic, Democratic Republic of the Congo, Cyprus, Denmark, Djibouti, Ecuador, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Ghana, Greece, Guinea, Holy See, Hungary, India, Iran (Islamic Republic of), Ireland, Israel, Italy, Japan, Jordan, Kenya, Latvia, Lebanon, Lesotho, Luxembourg, Madagascar, Mexico, Montenegro, Morocco, Mozambique, Namibia, Netherlands, New Zealand, Nicaragua, Nigeria, Norway, Pakistan, Peru, Philippines, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, Russian Federation, Rwanda, Senegal, Serbia, Slovakia, Slovenia, Somalia, South Africa, Spain, Sudan, Sweden, Switzerland, Thailand, the former Yugoslav Republic of Macedonia, Togo, Tunisia, Turkey, Turkmenistan, Uganda, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania, United States of America, Uruguay, Venezuela (Bolivarian Republic of), Yemen and Zambia.

3. The Governments of the following States were present as observers:

Albania, Angola, Bahamas, Bhutan, Bosnia and Herzegovina, Botswana, Burkina Faso, Burundi, Cambodia, the Central African Republic, Dominican Republic, El Salvador, Gabon, Gambia, Guatemala, Haiti, Honduras, Iceland, Iraq, Kuwait, Liberia, Malawi, Malaysia, Mali, Malta, Mauritania, Myanmar, Nepal, Niger, Panama, Paraguay, Qatar, Saudi Arabia, Sierra Leone, South Sudan, Sri Lanka, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, United Arab Emirates, Uzbekistan and Zimbabwe.

4. The European Union was represented as an observer.

5. Also present were the following intergovernmental organizations and other entities:

African Union, Economic Community of Central African States, Organisation of Islamic Cooperation, International Organization for Migration, International Committee of the Red Cross, International Federation of Red Cross and Red Crescent Societies, and Sovereign Military Order of Malta.

6. The United Nations system was represented as follows:

Food and Agriculture Organization, International Telecommunication Union, Joint United Nations Programme on HIV/AIDS, United Nations Children's Fund, United Nations Development Programme, United Nations Office at Geneva, United Nations Office for the Coordination of Humanitarian Affairs, United Nations Population Fund, World Bank Group and World Health Organization.

7. Some 40 non-governmental organizations were in attendance.

C. Adoption of the agenda and other organizational matters

8. The Executive Committee adopted by consensus the following agenda (A/AC.96/LXVI/1):

1. Opening of the session.
2. Adoption of the agenda and other organizational matters.
3. Statement by the High Commissioner and general debate.
4. High-level segment on the Afghan refugee situation.
5. Consideration of reports on the work of the Standing Committee:
   (a) International protection;
   (b) Programme budgets, management, financial control and administrative oversight.
6. Consideration of reports relating to programme and administrative oversight and evaluation.
7. Consideration and adoption of the biennial programme budget 2016-2017.
8. Review of the annual consultations with non-governmental organizations.
9. Other statements.
10. Meetings of the Standing Committee in 2016.
11. Consideration of the provisional agenda of the sixty-seventh session of the Executive Committee.
12. Election of officers.
13. Any other business.
14. Adoption of the report of the sixty-sixth session of the Executive Committee
15. Closing of the session

D. Election of officers for the sixty-seventh session

9. Under Rule 10 of its Rules of Procedure, the Committee elected the following officers by acclamation, to serve the Committee from the day immediately following their election to the end of the last day of the following annual plenary session:

Chairperson: H.E. Ambassador Mr. Carsten STAUR (Denmark)

Vice-Chairperson: H.E. Ambassador Ms. Rosemary McCARNEY (Canada)

Vice-Chairperson: [Deferred][1]

Rapporteur: Ms. Yanit Tefera HABTEMARIAM (Ethiopia)

[1] As discussions on the nomination of a second vice-chairperson from within the Asia group were on-going, it was decided that as soon as a candidate had been selected, the name of the candidate would be circulated to the members of the Executive Committee for election by silent procedure.

II. Work of the sixty-sixth session

10. A summary of the general debate, delivered by the Chairperson, is contained in annex I.

11. The sixty-sixth session included a high-level segment on the Afghan refugee situation. A statement adopted by the Executive Committee at the end of the high-level segment is contained in annex II.

12. The High Commissioner's statements delivered during the session, including for the high-level segment, and summary records of each meeting are available on UNHCR's website http://www.unhcr.org/excom.

III. Decisions of the Executive Committee

A. General decision on administrative, financial and programme matters

13. *The Executive Committee*

(a) *Recalls* that the Executive Committee, at its sixty-fifth session, approved a revised budget for 2015 covering total requirements of $6,234,449,630; *notes* the reduction in the annual programme budget of the Middle East and North Africa region of $158,468,941; *notes* that the additional needs under supplementary budgets in 2015 amount to $1,017,162,099; *approves* the total revised requirements for 2015 amounting to $7,093,142,788; and *authorizes* the High Commissioner, within these total appropriations, to effect adjustments in regional programmes, global programmes and headquarters budgets;

(b) *Confirms* that the activities proposed in the biennial programme budget for the years 2016-2017, as set out in document A/AC.96/1147, are consistent with the Statute of the Office of the High Commissioner (A/RES/428 (V)); the High Commissioner's other functions as recognized, promoted or requested by the General Assembly, the Security Council, or the Secretary-General; and the relevant provisions of the financial rules for voluntary funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.10);

(c) *Approves* the programmes and budgets for regional programmes, global programmes and headquarters under the proposed 2016-2017 Biennial budget, as set out in document A/AC.96/1147 and amounting to $6,546,288,297 and $6,408,521,723 for 2016 and 2017 respectively, including the United Nations regular budget contribution towards headquarters costs, the reserves, and the Junior Professional Officer programme; and *authorizes* the High Commissioner, within this total appropriation, to effect adjustments in regional programmes, global programmes and headquarters budgets;

(d) *Takes note* of the financial statements for the year 2014 as contained in the Report of the Board of Auditors to the General Assembly on the financial report and audited financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2014 (A/AC.96/1146) and the Report by the High Commissioner on key issues and measures taken in response to the recommendations in the Report of the Board of Auditors (A/AC.96/1146/Add.1), as well as the Report by the Advisory Committee on Administrative and Budgetary Questions on UNHCR's biennial programme budget for 2016-2017 (A/AC.96/1147/Add.1) and various reports of the High Commissioner related to oversight activities (A/AC.96/1148

and A/AC.96/1149); and *requests* to be kept regularly informed on the measures taken to address the recommendations and the observations raised in these various oversight documents;

(e) *Requests* the High Commissioner, within the resources available, to respond flexibly and efficiently to the needs indicated under the biennial programme budget for the years 2016-2017, and *authorizes* him, in the case of additional emergency needs that cannot be met fully from the operational reserve, to create supplementary budgets and issue special appeals under all pillars, with such adjustments being reported to the subsequent Standing Committee meeting for consideration;

(f) *Acknowledges* with appreciation the burden that continues to be shouldered by developing and least developed countries hosting refugees; and *urges* Member States to recognize this valuable contribution to the protection of refugees and to participate in efforts to promote durable solutions; and

(g) *Urges* Member States, in light of the extensive needs to be addressed by the Office of the High Commissioner, and in parallel with the long-standing and substantial support provided by refugee hosting countries, to respond generously and in a spirit of solidarity to his appeal for resources to meet in full the 2016-2017 biennial programme budget, and to ensure that the Office is resourced in a timely and predictable manner, while keeping "earmarking" to a minimum level.

B. Decision on the programme of work of the Standing Committee in 2016

14. *The Executive Committee,*

Having reviewed the issues before it at its sixty-sixth session, and bearing in mind the decisions adopted at that session,

(a) *Decides* to convene three formal meetings of the Standing Committee in 2016, to be held in March, June and September;

(b) *Reaffirms* its decision on the framework for the Standing Committee's programme of work (A/AC.96/1003 paragraph 25, sub-paragraph 2(c)); authorizes the Standing Committee to add and delete items, if appropriate, to this framework for its meetings in 2016; and requests member States to meet in December 2015 to prepare a detailed work plan for formal adoption by the Standing Committee at its first meeting in 2016;

(c) *Calls* upon its members to ensure that debate during sessions of the Executive Committee and its Standing Committee is of a substantive and interactive nature; that it remains purely humanitarian and non-political in nature; and that it yields practical guidance and clear advice to the High Commissioner, in keeping with the Committee's statutory functions;

(d) *Calls* upon the Office of the High Commissioner to be explicit and analytical in its reports and presentations to the Committee and to submit documentation in a timely manner; and

(e) *Further* requests the Standing Committee to report on its work to the sixty-seventh session of the Executive Committee.

C. Decision on observer participation in meetings of the Standing Committee in 2015-2016

15. *The Executive Committee,*

(a) *Approves* applications by the following Government observer delegations for participation in meetings of the Standing Committee from October 2015 to October 2016:

Angola, Bosnia and Herzegovina, the Dominican Republic, El Salvador, Haiti, Honduras, Indonesia, Jamaica, Malaysia, Myanmar, Nepal, Panama and Paraguay;

(b) *Authorizes* the Standing Committee to decide upon any additional applications from Government observer delegations to participate in its meetings during the aforementioned period;

(c) *Approves* the following list of intergovernmental and international organizations to be invited by the High Commissioner to participate as observers in relevant meetings of its Standing Committee from October 2015 to October 2016:

United Nations specialized agencies, departments, funds and programmes; African Union; Council of Europe; East African Community; Economic Community of Central African States; Economic Community of West African States; European Union; Executive Secretariat of the Commonwealth of Independent States; Intergovernmental Authority on Development; International Centre for Migration Policy Development; International Committee of the Red Cross; International Federation of Red Cross and Red Crescent Societies; International Organization for Migration; League of Arab States; Organization of Eastern Caribbean States; International Organisation of La Francophonie; Organization of Islamic Cooperation; Organization for Security and Co-operation in Europe; Southern African Development Community; and Sovereign Military Order of Malta.

D. Decision on the provisional agenda of the sixty-seventh session of the Executive Committee

16. *The Executive Committee,*

Recalling its decision on working methods adopted at its fifty-fifth plenary session (A/AC.96/1003 paragraph 25);

Decides to adopt as the provisional agenda for the sixty-seventh session of the Executive Committee the standard model contained in sub-paragraph 1(f) of the above-mentioned decision.

E. Decision on a multi-year workplan for Executive Committee conclusions

17. *The Executive Committee,*

Reaffirming the important role of the Executive Committee in forging consensus on vital international protection issues, standards, policies and practices, as well as the value of Executive Committee Conclusions as guidance for States, UNHCR, non-governmental organizations and other actors in providing protection, assistance and solutions for refugees and other persons of concern;

Having considered the potential contribution of future Executive Committee Conclusions on a range of themes;

Welcoming the proposals received from Member States and UNHCR;

Recognizing the usefulness of an indicative work plan of identified themes for the two year period ahead, and that such a workplan would enable the Committee and UNHCR to better plan for relevant conference room papers, Informal Consultative Meetings, and briefings; and

Underscoring that the Committee retains flexibility to adjust and modify the workplan, in particular to consider additional themes as conditions may warrant, as well as to update the workplan annually on a rolling basis,

(a) *Agrees* to the following work plan of themes for consideration and development in 2016 and 2017:

- International cooperation from a protection and solutions perspective (2016)
- Youth (2016)
- Resilience and self-reliance from a protection and solutions perspective (2017)
- Machine readable travel documents (2017)

(b) *Requests* the Executive Committee Bureau and UNHCR to take this work plan into account in preparing a draft programme of work for the Committee's consideration during the December Planning Meeting.

Annex I

Chairperson's summary of the general debate

The Chairperson summarized the general debate of the sixty-sixth session of the Executive Committee as follows:

"The High Commissioner opened the general debate by noting the significant increase in the numbers of displaced persons during his tenure – from 38 million in 2005 to over 60 million in 2015. He underscored occasions for progress, in spite of the succession of emergencies and sobering gaps in funding. About 125 delegations contributed to our debate, sharing your experiences, analyses and recommendations. This compares to some 80 delegations who took the floor in 2014.

Many of you recalled that more people are displaced today than at any time since the World War II era, with their ever increasing numbers compounded by the dwindling availability of durable solutions. The "mega-crises" in the Syrian Arab Republic and Iraq featured heavily in our discussions, although you cautioned us not to forget protracted situations such as Afghanistan and Somalia. You welcomed the high-level segment on the Afghan refugee situation in this respect. The situation in Europe was also highlighted, as you encouraged European States to strengthen their common response.

You echoed the High Commissioner's concerns that the humanitarian system is "financially broke", while honouring the generosity of donors. Particular attention was drawn to the decreasing funding for situations in Africa. You issued strong appeals for donors to increase their contributions, including through unearmarked funding, as well as for efforts to attract new donor countries and the private sector. You joined the High Commissioner's call to rethink the financing of humanitarian operations; in particular, the need to strengthen the link between humanitarian and development interventions.

An overarching theme of the general debate was our collective responsibility to ensure that international protection is provided to those who need it. Many of you remembered times when your own citizens benefitted from asylum and expressed profound gratitude to host States, particularly those who host large numbers at great cost. You urged the international community to match the solidarity, hospitality and compassion of host communities with international burden-sharing. As one delegation reminded us, no country can face the challenges of dealing with large numbers of arrivals on their own.

Many of you encouraged States to maintain more open borders, and expressed support for UNHCR's work on alternatives to detention. Efforts to prevent and improve responses to sexual and gender-based violence were highlighted. In addition, you drew attention to comprehensive plans to address mixed movements, as well as human trafficking and smuggling, with particular mention of the dangerous maritime routes that are claiming so many lives. I was heartened to hear many States report progress in developing or implementing regional protection frameworks, notably the Brazil Plan of Action, as well as efforts to prevent and reduce statelessness. It is also encouraging that several States have strengthened their asylum procedures and laws, improved reception arrangements, and begun to issue machine-readable convention travel documents. UNHCR's efforts to foster tolerance and respect for diversity were welcomed, especially in light of the human consequences of discrimination and xenophobia.

We all share the High Commissioner's preoccupation with the growing elusiveness of durable solutions. The increase in resettlement places by some States was acknowledged as an important manifestation of global participation in resolving refugee challenges, and further efforts on resettlement were called for. We also heard about some of your generous

local integration policies; and many delegations welcomed cooperative arrangements to facilitate voluntary return and reintegration. Nonetheless, more remains to be done to achieve solutions, which present both political and developmental challenges. Particular mention was made of the importance of targeted initiatives, such as the "Solutions strategy for Afghan refugees to support voluntary repatriation, sustainable reintegration and assistance to host countries" and the "High Commissioner's global initiative on Somali refugees", which require the urgent attention and support of the international community. Pending the availability of durable solutions, you have emphasized efforts to strengthen the resilience of refugees and their host communities, including through education, self-reliance and cash-based assistance. Several delegations noted that they include refugees in national education and health systems, as well as in national development plans. As one delegation stated, refugees can contribute to economic and social development in their countries of asylum if given the opportunity. They can be opportunities rather than burdens.

We were reminded of the need to respond to the causes of humanitarian crises, not just their consequences. You widely welcomed the theme of root causes for this year's High Commissioner's Dialogue on Protection Challenges. As we often affirm, solutions to humanitarian crises are necessarily political. The international community must encourage dialogue to resolve disputes through non-violent means, develop economies and build lasting and enduring peace. Some of you recalled that the causes of migration and displacement include not only violence, persecution, discrimination or other human rights violations, but also a lack of opportunities for employment and education, or hope for improving one's quality of life.

Echoing the High Commissioner, you recalled that humanitarian problems are too complicated and long-term to be addressed by the humanitarian sector alone. You made clear that global mobility belongs at the heart of the international community's agenda, including development agendas such as the Sustainable Development Goals. The World Humanitarian Summit was mentioned by many delegations, noting that UNHCR's protection- and rights-based approach should serve as a model for humanitarian action. Equally, displacement must figure in discussions on climate change, and the Nansen Initiative provides an important contribution in that regard.

The High Commissioner noted in his remarks the attempts to dispute the validity of the 1951 Convention or to dilute UNHCR's accountability for protecting refugees. It was therefore heartening to hear so many of you reaffirm your common commitment to the mandate and values of the Office. UNHCR must indeed remain "front and centre" in global efforts to protect the world's most vulnerable people. You urged UNHCR to continue to enhance cooperation, coordination and strategic partnerships.

You reminded us that refugees are simply ordinary people living through extraordinary times. Our collective response to refugees can and should reflect this fact; all the more so as basic humanitarian values, including the principles of non-refoulement and assistance to those in need, span all cultures and all religions. As the High Commissioner stated: "The acts of kindness of millions of individuals in host communities across the world continue to show us, day after day, that tolerance and solidarity run deeply in the heart of humanity." Let us continue to build on this tolerance and solidarity to ensure that the displaced - and those who host them - receive the support that they require in these turbulent times.

I join you in expressing my appreciation for the High Commissioner's leadership and vision over the past decade, including his commitment to developing effective and innovative ways of delivering protection and assistance. He will be hard to replace and will be deeply missed by all of us.

Thank you."

Annex II

Statement of the Executive Committee on the Afghan refugee situation

At the end of the high-level segment on the Afghan refugee situation, the Executive Committee adopted a statement as follows:

"We, Member States of the Executive Committee of the High Commissioner's Programme, on the occasion of a high-level segment on the Afghan refugee situation, wish to emphasize the need to resolutely address one of the longest protracted refugee situations. Despite the multitude of complex humanitarian crises facing the international community today, it is imperative that all efforts be made to find and implement solutions for Afghan refugees, who have sought refuge outside their country for over 35 years, in light of the renewed dialogue and partnership among governments in the region and commitment of the Islamic Republic of Afghanistan to support phased and voluntary return and reintegration.

We are deeply grateful for the video presentation by the President of the Islamic Republic of Afghanistan and for the presentations by the ministers of the Islamic Republics of Iran and Pakistan. Despite the voluntary return of 5.8 million Afghan refugees since 2002, there remain more than 2.6 million Afghan refugees in the neighbouring countries of the Islamic Republics of Iran and Pakistan.

The renewed commitment of the Afghan Government of National Unity in making voluntary repatriation and reintegration of its citizens among its highest national priorities presents a unique opportunity to address this protracted situation. While international support has been generous, solutions for the returnees and remaining Afghan refugees will be elusive without lasting peace, security, and development. Returning refugees are vital to foster nation building and the reconstruction of their country, for which a conducive environment needs to be created. The voluntary return of Afghan refugees in safety and dignity should be facilitated along with their sustainable reintegration. We, therefore, appreciate the commitment by the Government of Afghanistan to include them in the national development planning and prioritization processes.

We highly commend the exemplary generosity and hospitality of the people and Governments of the Islamic Republics of Iran and Pakistan in hosting Afghan refugees. We recognize the profound impact of the protracted refugee situation on host communities, economies, services, infrastructure, environment and security. Voluntary repatriation and sustainable reintegration may pose specific challenges such as access to land, livelihood opportunities and provision of basic amenities for which the international community must play its due role and provide urgently needed assistance and financial support.

We reaffirm our support for the Solutions Strategy for the Afghan Refugees to Support Voluntary Repatriation, Sustainable Reintegration and Assistance to Host Countries (SSAR), endorsed by the international community in 2012, which presents the framework to identify and implement lasting solutions for Afghan refugees in the region. We are strongly encouraged by the aligning of national plans for Afghan refugees, prioritising empowerment of women and youth, by the Islamic Republics of Afghanistan, Iran and Pakistan, reflecting close dialogue and partnership.

We reaffirm the principles of international solidarity, responsibility and burden sharing and partnership, and are grateful for the commitments expressed by Member States, including resettlement countries, and the affirmations of support to the country of origin, the host countries and communities, UNHCR, other UN and relevant humanitarian and development actors and civil society working on behalf of Afghan refugees.

We call upon the international community to:

- Continue to equitably respect the principles of voluntary return in conditions of safety and dignity, recognizing that immediate return may not be possible to all parts of the country in light of ongoing insecurity affecting conditions for sustainable reintegration. The voluntary return and sustainable reintegration of the Afghan refugee population is one of the important elements to the overall stability and sustainable development of Afghanistan and the region;

- Support the Islamic Republic of Afghanistan in its commitment to create the necessary conditions for voluntary repatriation and sustainable reintegration in the country with emphasis on youth empowerment, education, livelihoods, social protection and infrastructure;

- Advocate inclusion into the Government of Afghanistan's development planning, the needs of all displaced Afghans, including refugees currently in neighbouring countries and outside the region;

- Implement lasting solutions for Afghan refugees within the framework of the SSAR through supporting concrete initiatives in the respective national project portfolios, and support the Government of the Islamic Republic of Afghanistan to implement the Enhanced Voluntary Return and Reintegration Package for Afghan Refugees (EVRRP) as an innovative way to enhance sustainable return and reintegration;

- Support the mutually aligned policies, strategies and plans of the Islamic Republics of Afghanistan, Pakistan and Iran on voluntary repatriation and reintegration in the country of origin, as well as assistance and continued protection for refugees in host countries;

- Urge donors, development and humanitarian actors, UN agencies, NGOs and civil society to render their unequivocal support to enhancing reintegration and absorption capacity in the areas of return in Afghanistan, to promote broadening of the donor base, as well as to support refugees directly to improve their living conditions and host communities in the Islamic Republics of Iran and Pakistan;

- Promote the dialogue with the Islamic Republics of Afghanistan, Iran and Pakistan and UNHCR, as well as within the wider international community, to facilitate early voluntary return of Afghan refugees and their temporary management in host countries as part of Solutions Strategy for Afghan Refugees (SSAR); and

- In the spirit of solidarity, open channels for solutions in third countries such as legal migration, enhanced resettlement and family reunification opportunities in third countries.

We express our gratitude to the United Nations High Commissioner for Refugees for supporting the organization of the high-level segment on the Afghan refugee situation and reiterate the key role of UNHCR in this situation."